

THE
TRAVANCORE
FINANCIAL AND ACCOUNT CODE

VOLUME II—APPENDICES AND FORMS

(ISSUED BY AUTHORITY OF THE GOVERNMENT OF TRAVANCORE)

FIRST EDITION



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Appendices to the Travancore Financial and Account Code.

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APPENDIX—1.

[See Chapter 5, Article 56.]

Authorities who exercise the powers of Head of Department.

1. The Land Revenue and Income Tax Commissioner.
2. The Excise Commissioner.
3. The Conservator of Forests.
4. The Superintendent of Stamps.
5. The Director of Registration.
6. The Registrar of Joint Stock Companies.
7. The Sarvadhikariakar, Palace.
8. The Chief Secretary to Government.
9. The Financial Secretary to Government.
10. The Account Officer.
11. The Public Service Commissioner.
12. The High Court.
13. The Advocate General.
14. The Law Member to Government.
15. The Commissioner of Police.
16. The Principal Port Officer.
17. The Director of Public Instruction.
18. The Director of Agriculture and Fisheries.
19. The Director of Industries.
20. The Registrar of Co-operative Societies.
21. The Surgeon General.
22. The Director of Ayurveda.
23. The Director of Public Health.
24. The Devaswom Commissioner.
25. The Chief Engineer, Roads, Buildings and Irrigation.
26. The Electrical Engineer to Government.
27. The Water-works and Drainage Engineer to Government.
28. The Directress, State Guests' Department.
29. The Anchal Superintendent.
30. The Commandant, Travancore State Forces.

APPENDIX 2.

See Chapter 5, Article 83 (Note 4)]

Rules relating to Government Revenue Remittance Hundies.

(In these rules, "Treasury " means " Divisional and Sub-Treasuries " and " Treasury officer " means " Divisional and Sub-Treasury officers ".)

1. Procedure in the office of issue.

1. Hundies in favour of Government officers, in payment of money (other than land revenue) due to the Government, are termed " Government revenue remittance hundies. " Hundies of this class can only be made payable at a station where there is a Government treasury.

2. When a hundi is presented for issue, it will be the duty of the hundi clerk, or Anchal Master, to see that the ordinary hundi form is properly filled in, that it is complete in every respect, and that it is payable only at a station where there is a treasury. He should specially see that the coupon of the hundi form contains full particulars showing clearly the object of the remittance. If the object of the remittance is not clearly stated in the coupon, the hundi clerk or Anchal Master should not accept the hundi, until the omission is rectified and the object clearly stated. The hundi clerk or Anchal Master should give any aid that the remitter may require to fill in the coupon, and shall not demand or accept any gratification in return, on pain of dismissal.

3 Such hundies may contain any fraction of a chackram, but not less than one cash. Remittances of amounts including fractions of cash are not allowed. The limit of the amount of a single hundi is the same as that of any ordinary hundi.

4. A separate hundi form must be used for each class of Government revenue remitted, or in other words, remittances on two or more accounts should not be included in one hundi form.

5. After the hundi has been properly filled in, it should be received and dealt with in the same way as any ordinary hundi. The letter " G " should be written before the number of every Government revenue remittance hundi, and this mode of distinguishing Government revenue remittance hundies should be adopted whenever the number is entered. Where the remittance is sent by a Government

officer, the usual commission should be recovered, as in the case of other hundi remittances, the commission being charged by the officer to his office contingencies.

6. Every remitter of a Government revenue remittance hundi should be informed that he will not receive the ordinary hundi acknowledgment signed by the payee, but that the usual departmental receipt will be forwarded to him direct by Anchal, and that he should address the payee regarding it, if he does not receive it in due course. He should also be advised to keep the hundi receipt carefully, until he receives the formal departmental receipt from the payee.

II. Procedure in the Anchal office of payment.

7. The following rules apply only to Anchal offices at treasury stations.

8. All Government revenue remittance hundies received for payment in a day, in favour of different officers, will be paid by a single treasury voucher in favour of the Treasury Officer.

9. All Government revenue remittance hundies received for payment, will be entered in detail in the register of hundies received, and if any hundi is not included on the day of its receipt in the list sent to the treasury (Vide Rule 10), a note should be made, in the last column of the register, of the date of the list in which it is included. The hundies entered in the list sent each day to the treasury must be grouped together, and the total amount they represent, which will agree with the total of the list for that day, will be entered against the group.

10. When the Government revenue remittance hundies are in all respects ready to be handed over to the Anchal man, a list in triplicate (Form I. (G. R. R. II.)) will be made out by the hundi clerk or Anchal Master, the entries in the money column of the list being carefully totalled. No hundi should be included in the list, unless the object of the remittance is entered in the coupon.

11. The Anchal Master should then check the entries in the list with those on the hundies and also check the total of the money column. He will then give the Anchal man the duplicate list and the hundies and a treasury voucher representing the total value of the hundies as entered at the foot of the list.

12. The amount represented by the treasury voucher will not be charged against the letter of credit, but will be paid quite independently of the balance of any letters of credit held by the treasury in favour of the Anchal office.

13. The Anchal man will take the list and hundies and the treasury voucher to the Treasury Officer, and will receive back, from the Treasury Officer, the hundies without the coupons and acknowledgments. The Anchal man must be careful to see that he receives back all the hundies and that they are duly receipted by the Treasury Officer or such other officer as may be authorised to sign hundies on his behalf.

14. The original and triplicate list will be kept with the journal of hundies paid, until the next day's account of hundies paid is sent to the Superintendent's Office, when the corresponding or triplicate list of Government revenue remittance hundies paid will also be sent, the paid hundies being arranged in order and attached to the list. The original list will then be filed in the Anchal Office. A separate file of original list should be kept with the appropriate journal of hundies paid, so that the dates of the journal and of the file of Government revenue remittance hundi lists may correspond.

15. Payees of Government revenue remittance hundies should not refuse acceptance of such hundies for want of any information in the coupons. In any case of refusal of a Government revenue remittance hundi, the Treasury Officer should be referred to Rule 24 and the hundi again offered for payment.

16. The paid hundies received back from the treasury will be examined by the hundi clerk or Anchal Master in the same way as other ordinary hundies. It will not be necessary to enter in detail Government revenue remittance paid hundies, received back from the treasury, in the journal of hundies paid, since the triplicate list will contain this information. Only the total of the list should be entered in the journal of hundies paid, thus :—

“As per Government Revenue Remittance hundi list No.
Rs. Chs. C.”

17. The amount of the treasury voucher will be entered by the Anchal Office in the cash day book and in the cash account on the receipt side opposite the items “drawn from the treasury”, and will be included in the sum entered on the disbursement side under the head “amount of hundies paid”, a note being made in the remarks column that it was a Government revenue remittance hundi. All these entries must be made on the same date.

18. If it should happen that a hundi is received without the object of the remittance being entered in the coupon, the hundi will, as stated in Rule 9, not be included in the day's list. The Anchal Master will retain the hundi in deposit and make a reference to the office of issue to ascertain the object of the remittance. On the

receipt of a reply, he will paste it to the coupon, and the reply will be considered as part of the coupon. The hundi will then be included in the next list sent to the treasury officer. If, notwithstanding a reference to the office of issue, the object of the hundi cannot be ascertained, the Anchal Master of the office of payment will treat the hundi as refused, and return it, under the usual procedure, to the office of issue, noting across the coupon the words "refused as the object of remittance is not stated." Every case in which a hundi is received without the object being entered in the coupon, should be reported by the office of payment to the Anchal Superintendent.

19. On the first of every month, each Anchal Master paying Government revenue remittance hundies will prepare a return (Form 3. G. R. R. H.) of all Government revenue remittance hundies received during the previous month and submit it to the Anchal Superintendent's Office. The Anchal Superintendent should forward a consolidated return in the same form to the Account Office with his monthly departmental accounts.

III. Procedure to be followed in the Treasury.

20. On receipt of the list, hundies and treasury voucher, the Treasury Officer will check and compare the documents. If there is any error, he will return all the documents to the Anchal Office with a note of the error or errors. When the documents are correct, the Treasury Officer will at once cut off the strip of each hundi containing the coupon and acknowledgment, sign and date the hundies as payee, and return them to the Anchal man. The Treasury Officer will retain the strip (including the coupon and acknowledgment), the list of hundies (Form 1/G. R. R. H.) and the treasury voucher.

21. The Treasury Officer will be responsible that the total of the amounts of the hundi lists corresponds with the amount of the treasury voucher received from the Anchal Office and debited to the Anchal Department.

22. The Treasury Officer will, on the same day, adjust the amount of the treasury voucher by transfer, debiting the amount to the Anchal Office and crediting the amounts of the several hundies as shown in the list and on the acknowledgments, to the appropriate departments. If the amount of any hundi cannot, for any reason, be credited at once in the treasury accounts the amount should be disposed of according to the standing rules and practice of the Account Department, or be made over in cash to the officer

to whom it would have been paid if payment had been made in cash instead of by hundi, or if the amount had been sent as cash in an ordinary or registered letter.

23. To each Department, in favour of which any hundi or hundies have been received and credited, the Treasury Officer will, on the same day, send an advice list in Form 2/G. R. R. H. together with the corresponding strips consisting of the coupons and acknowledgments.

24. No hundi received from the Anchal Office may be refused. If the particulars given are not sufficient to enable the Treasury Officer to credit the amount under the proper sub-head of account, he must credit it or treat it in the same way as he would have credited or treated a currency note received, by Post or Anchal, with a letter furnishing only the particulars given in the hundi coupon.

25. As the Anchal men have other delivery work, they should be immediately attended to and not detained on any account.

IV. Procedure in the offices of the Payees of the Hundies.

26. On receipt of an advice list (see Rule 23) with the corresponding strips consisting of the coupons and acknowledgments, the usual entries will be made in the prescribed registers and the prescribed receipts will be sent to the remitters by Anchal, the postage being prepaid by Service stamps.

27. The prescribed form of receipt should be sent to each remitter, at the latest on the first open day after the receipt of the advice list from the treasury.

28. If the amount of a hundi is more than is due from the remitter, the excess should be entered as an advance on account of future dues or be dealt with in such other way as the rules of the department may prescribe ; if the amount is less than is due, it should be credited as a payment in part ; if the period on account of which the remittance is made is specified, the amount should be credited on account of that period ; and if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

29. Hundi remittances on account of the revenue due to Local Bodies, having banking account with treasuries may be received by Anchal Offices under the above rules (for Government dues remittance hundies), when the hundi is payable at the station at which the treasury with which the Local Body has a banking account, is situate.

Form No. 1/G. R. R. H.**(ORIGINAL)***(This list will be filed in the Anchal Office).*

List of ordinary hundies sent from the Anchal Office to the treasury on

Serial No.	Anchal Office of issue.	Number of Hundi	Date of Hundi.	Remitter's Official designation.	Amount of Hundi			Remarks.
					Rs.	Ch.	C.	

Total amount in figures and words,



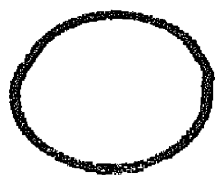
Date stamp of Anchal Office.

Signature of Hundi Clerk
or Anchal Master.**Form No. 1/G. R. R. H.****(DUPLICATE)***(This list will be filed in the Treasury)*

List of ordinary hundies sent from the Anchal Office to the treasury on

Serial No.	Anchal Office of issue.	Number of Hundi	Date of Hundi.	Remitter's Official designation.	Amount of Hundi			Remarks.
					Rs.	Ch.	C.	

Total amount in figures and words.



Date stamp of Anchal Office.

Signature of Hundi Clerk
or Anchal Master.**Form No. 1/G. R. R. H.****(TRIPLICATE)***(This list will be sent to the Anchal Superintendent)*

List of ordinary hundies sent from the Anchal Office to the treasury on

Serial No.	Anchal Office of issue.	Number of Hundi.	Date of Hundi	Remitter's Official designation.	Amount of Hundi			Head or sub-head in the treasury account to which amount has been credited.	Remarks.
					Rs.	Ch.	C.		

Total amount in figures and words.



Date stamp of Anchal Office.

Signature of Hundi Clerk
or Anchal Master.

Form No. 3/G. R. R. H.

Return showing the total No. and value of G. R. R. Hundies
received during the month of 11 .

Particulars.	Total number.	Total value			Remarks
		Rs.	Ch.	C.	
1. Remaining undisposed at the close of the last month .					
2. Received during the month .					
3. Total .					
4. Paid into Treasury .					
5. Treated as refused and returned to offices of issue for re- payment to remitters .					
6. Remaining undisposed at the close of the month .					
7. Total of 4, 5 and 6 .					

NOTE.—The entries in lines 3 and 7 should agree.

Anchal Master,

[See Chapter 5. Article 198.]

I. Model form of Security Bond to be taken from Treasurers

Agreement entered into the day of

19 Between (herein after also referred to as “the
Bounden”) of the one part, (herein after referred to as the
“Surety”) of the second and Division Peishkar of
(or Commissioner, Devicolum) acting for and on behalf of the Gov-
ernment of His Highness the Maharaja of Travancore (hereinafter
referred to as “His Highness’ Government”) of the third part:—

Whereas the above bounden _____ was on the _____ day of _____ appointed to and now holds and exercises the office of Treasurer at _____ under His Highness' Government; And Whereas by virtue of such office, the said bounden has, amongst other duties, those mentioned and described in the first schedule annexed hereto ; And Whereas as security for the proper and faithful discharge of the duties of the said bounden as also to insure against any loss or damage that may accrue to His Highness' Government by any act, omission, neglect, carelessness, misconduct, or dishonesty of the said bounden or of all or any of the subordinate or subordinates substitute or substitutes of the said bounden it is required of the said bounden, by His Highness' Government, to provide security as well as surety, which the said bounden hath agreed to ; And Whereas the party hereto of the second part hath agreed to be surety for the said bounden as also to indemnify His Highness' Government against all and every loss or damage that may be sustained or suffered by reason of any act, omission, neglect, carelessness, misconduct, or dishonesty of the said bounden or of all or any of the subordinate or subordinates substitute or substitutes of the said bounden as hereinbefore recited ; It is hereby mutually agreed to by the parties hereto that the said bounden shall exercise and perform the duties of his office, more particularly mentioned and described in the first schedule annexed hereto, subject to the following terms, covenants and conditions.

1. That the party hereto of the first part shall honestly, diligently and faithfully discharge the duties of his present office, more particularly mentioned and described in the first schedule annexed hereto as well as of any other he may hereafter be ordered to look after, from time to time, by His Highness' Government or by any other officer or officers of His Highness' Government and that the

said party shall not at any time quit the service of His Highness' Government or his employment for the time being without having previously obtained sanction in writing of the officer under whom he may be serving at the time or without having obtained leave of absence from the said officer.

2. That the said bounden shall use his best endeavour so as to avoid any loss or damage to His Highness' Government by any act, omission, neglect, carelessness, misconduct, or dishonesty of him the said bounden or of any subordinate or subordinates substitute or substitutes of him the said bounden.

3. That for the proper and faithful discharge of the duties referred to in clause 1 hereof the said bounden doth hereby tender as security to His Highness' Government the properties (or Government of India Promissory Notes or Travancore Government Promissory Notes) more particularly mentioned and described in the second schedule annexed hereto.

4. That the said bounden doth hereby covenant and agree with the party hereto of the third part that, in the event of any loss or damage being caused to His Highness' Government by any act, omission, neglect, carelessness, misconduct, or dishonesty on the part of the said bounden or of any subordinate or subordinates substitute or substitutes of the said bounden, he the said bounden shall make good to His Highness' Government such loss or damage in full, immediately on receipt of notice in writing from His Highness' Government as to the amount of such loss or damage and that, on his failure to so pay up the amount, it shall be lawful and competent to His Highness' Government to recover same from him as arrears of Public Revenue or in any other manner that may commend itself to His Highness' Government.

5. That the party hereto of the first part doth further covenant and agree with the party hereto of the third part that, even in the event of vacation of office by the said party of the first part, he shall not be entitled to demand the return from His Highness' Government, of the property mentioned and described in the second schedule annexed hereto and hereby tendered as security, for a period of six calendar months from the date of vacation of office and that, even then, only if there be no liability for which the party hereto of the first part has to account to His Highness' Government; and in case, then if it be found that the party hereto of the first part has to make good to His Highness' Government any sum or sums, it shall be lawful and competent for His Highness' Government to recover same as in manner prescribed in clause 4 hereof,

6. That the party hereto of the second part doth also covenant and agree with the party hereto of the third part that in the event of any sum or sums being found due to His Highness' Government from the party hereto of the first part under clauses 4 and 5 hereof the party of the second part, if called upon to make good such amount, shall do so without claiming or demanding that the party hereto of the first part or his security shall in the first instance be proceeded against for the recovery of such amount and that, in case prompt payment be not made by the party hereto of the second part of such sum or sums, it shall then be lawful and competent for His Highness' Government to realise same from the party hereto of the second part as arrears of Public Revenue or in any other manner that may commend itself to His Highness' Government.

7. That the parties hereto of the first and second part do by these presents also covenant and agree with the party hereto of the third part that, even after the expiration of the said period of six months referred to in clause 5 hereof, should it be found that His Highness' Government had sustained loss or damage by any act, omission, neglect, carelessness, dishonesty, or misconduct of the said bounden, the said parties hereto of the first and second part shall jointly and severally hold themselves responsible for and make good such amount to His Highness' Government and that, in the event of failure to refund such amount, it shall be lawful and competent for His Highness' Government to recover same from one or both of the parties of the first and second part hereto as arrears of Public Revenue or in any other manner that may commend itself to His Highness' Government.

8. In this agreement, unless the context otherwise exercises, the parties hereto of the first and second part shall besides the said mean and include the heirs, executors, administrators, representatives and assigns of the said parties and of each of them and likewise the party hereto of third part shall besides the said mean and include his successor in office as also any person or persons that may be appointed or nominated from time to time to look after his duties.

In Witness Whereof, the parties hereto have hereunto affixed their hands and seals, the day and year first above mentioned.

The Schedules Hereinbefore Referred to.

FIRST SCHEDULE.

The Treasurer or Cash-keeper is responsible for.—

1. The bulk of cash, stamps, etc., under double locks as well as those in his immediate charge.

2. Seeing that cash, stamps, opium, jewels, promissory notes, documents, etc., are received with proper chalans and after due examination that they are of exact number, weight, measure, quality and description.

3. Keeping full and correct accounts in prescribed forms for all cash, stamps, etc.

4. Making payments in cash or issues of stamps, opium, etc., in conformity with the rules relating to them and according to the written orders of the Treasury Officer, either on bills or indents received and for obtaining complete acquittance or discharge.

5. Seeing that subordinates placed under him are not entrusted with more property than is permissible.

6. Keeping property in his custody and promptly accounting for and depositing of same according to orders issued to him from time to time.

7. Taking charge of goods, stores, etc.

8. Producing and accounting for Government property whenever called upon to do so,

9. Submitting whatever returns required.

SECOND SCHEDULE.

(Specify the properties tendered as security.)

Signed, sealed and delivered by the said

In the presence of

Signed, sealed and delivered by the said

In the presence of

Signed, sealed and delivered by the said

In the presence of

*Division Peishkar of
(or Commissioner, Devicolam.)*

*II. Model form of the Security Bond to be taken from
other Public Servants having to furnish Security.*

Agreement entered into the _____ day of _____ Between _____ (hereinafter also referred to as the "Bounden") of the one part, and _____ Chief Secretary to the Government of Travancore acting for and on behalf of the Government of His Highness the Maharaja of Travancore (hereinafter referred to as "His Highness' Government") of the second part : —

Whereas the above bounden _____ was on the _____ day of _____ 19 _____ appointed to and now holds and exercises the office of _____ at _____

under His Highness' Government : And Whereas by virtue of such office, the said bounden has, amongst other duties, those mentioned and described in the first schedule annexed hereto ; And Whereas as security for the proper and faithful discharge of the duties of the said bounden as also to insure against any loss or damage that may accrue to His Highness' Government by any act, omission, neglect, carelessness, misconduct, or dishonesty of the said bounden or of all or any of the subordinate or subordinates substitute or substitutes of the said bounden, it is required of the said bounden, by His Highness' Government, to provide security which the said bounden hath agreed to ; It is hereby mutually agreed to by the parties hereto that the said bounden shall exercise and perform the duties of his office, more particularly mentioned and described in the first schedule annexed hereto, subject to the following terms, covenants and conditions :—

1. That the party hereto of the first part shall honestly, diligently and faithfully discharge the duties of his present office, more particularly mentioned and described in the first schedule annexed hereto as well as of any other he may hereafter be ordered to look after, from time to time, by His Highness' Government or by any other officer or officers of His Highness' Government, under the directions of His Highness' Government ; and that the said party shall not at any time quit the service of His Highness' Government or his employment for the time being, without having previously obtained sanction in writing of the officer under whom he may be serving at the time or without having obtained leave of absence from the said officer.

2. That the said bounden shall use his best endeavour so as to avoid any loss or damage to Highness' Government by any act,

omission, neglect, carelessness, misconduct, or dishonesty of him the said bounden or of any subordinate or subordinates substitute or substitutes of him the said bounden.

3. That for the proper and faithful discharge of the duties referred to in clause 1 hereof, the said bounden doth hereby tender as security to His Highness' Government the properties (or Government of India Promissory Notes or Travancore Government Promissory Notes) more particularly mentioned and described in the second schedule annexed hereto.

4. That the said bounden doth hereby covenant and agree with the party hereto of the second part that, in the event of any loss or damage being caused to His Highness' Government by any act, omission, neglect, carelessness, misconduct or dishonesty on the part of the said bounden or of any subordinate or subordinates substitute or substitutes of the said bounden he the said bounden shall make good to His Highness' Government such loss or damage in full, immediately on receipt of notice in writing from His Highness' Government as to the amount of such loss or damage and that, on his failure to so pay up the amount, it shall be lawful and competent to His Highness' Government to recover same from him as arrears of Public Revenue or in any other manner that may commend itself to His Highness' Government.

5. That the party hereto of the first part doth further covenant and agree with the party hereto of the second part that, even in the event of vacation of office by the said party of the first part, he shall not be entitled to demand the return from His Highness' Government of the property mentioned and described in the second schedule annexed hereto and hereby tendered as security, for a period of six calendar months from the date of vacation of office and that, even then, only if there be no liability for which the party hereto of the first part has to account to His Highness' Government; and in case, then, if it be found that the party hereto of the first part has to make good to His Highness' Government any sum or sums, it shall be lawful and competent to His Highness' Government to recover same as in manner prescribed in clause 4 hereof.

6. That the said bounden doth by these presents also covenant and agree with the party hereto of the second part that even after the expiration of the said period of six months referred to in clause 5 hereof should it be found that His Highness' Government had sustained loss or damage by any act, omission, neglect, carelessness, dishonesty, or misconduct of the said bounden, he said

bounden shall hold himself responsible for and make good such amount to His Highness' Government and that in the event of failure to refund such amount, it shall be lawful and competent for His Highness' Government to recover same from the said bounden and his asset as arrears of Public Revenue or in any other manner that may commend itself to His Highness' Government.

7. In this agreement, unless the context otherwise indicates, the bounden shall besides the said mean and include his heirs, executors, administrators, representatives and assigns and likewise the party hereto of the second part shall besides the said mean and include his successor in office as also any person or persons that may be appointed or nominated from time to time to look after his duties.

In Witness Whereof the parties hereto have hereunto affixed their hands and seals, the day and year first above mentioned.

The Schedules Hereinbefore referred to.

FIRST SCHEDULE.

SECOND SCHEDULE.

(Specify the properties tendered as security.)

Signed, sealed and delivered by the said

In the presence of

Signed, sealed and delivered by the said

*Chief Secretary to the Government of
Travancore.*

In the presence of

N. B. — All Heads of Departments, the Division Peiglkars and the Commissioner, Devicollam are empowered to execute on behalf of the Government the Security Bonds to be taken from their subordinates.

APPENDIX —4.

[See Chapter 5, Article 218]

Reciprocal arrangements entered into by the Travancore Government with the Government of Madras and other Indian States in the matter of maintenance of mental patients.

I. *Government of Madras.*—Travancoreans admitted to Mental Hospitals in the Madras Presidency will be maintained free of any charge. Similarly British Indian subjects admitted to the Mental Hospital in Travancore will also be maintained free of any charge.

II. *Indian States.*—1. When Travancoreans are admitted as inmates of a Government institution in any Indian State, the fact would at once be communicated to the Travancore Government and the views of the Government ascertained as to whether the patients should be retained there at the expense of the Travancore Government or sent over to Travancore.

2. Similar action should be taken by the Government in the case of non-Travancoreans (who are subjects of other Indian States) admitted as inmates of the Mental Hospital in Travancore.

3. The cost of transport of patients and attendants will be borne by the State to which the patients belong.

NOTE :—1 The reciprocal arrangements are made only with the Government of Mysore and Cochin. As regards Pudukotta Durbar, the cost of maintenance will be paid by that Durbar as a matter of mutual arrangement in respect of such of the subjects of the Pudukotta State as may find their way into the Mental Hospital at Trivandrum and are kept there pending their removal to the Mental Hospital at Madras, under an order of detention made by the Political Officer at Pudukotta Durbar's request.

NOTE :—2 The cost of maintenance of a patient at the hospital for mental diseases at Trivandrum is Rs 15 per mensem.

APPENDIX 5.

[See Chapter 5, Article 221].

Rules for the supply and custody of Printed Forms.*Preliminary.*

1. All printed forms prescribed by the Government for use in any Government Office will be printed in one of the Government Presses in Trivandrum. The printing of any forms on behalf of Government in any other presses without the previous sanction of Government is prohibited.

2. The Forms Department which is attached to the Central Printing Office is concerned with the receipt and consolidation of indents for forms, and with the distribution of forms to indenting officers. All indents for forms and communications on the subject should be addressed to the Chief Secretary to Government (Central Printing Office).

3. The forms supplied by the Forms Department of the Central Printing Office have been divided into three main classes :—

- (1) Common Forms,
- (2) Account Forms, and
- (3) Departmental Forms.

A complete list of all Standardised forms arranged by schedules is maintained in the Forms Department as 'The Forms Index'. Extracts from it, relating to the forms with which they are concerned, are supplied to all indenting officers for reference, so that in indenting they may give the correct number and designation of the forms required.

4. Forms will be supplied by the Forms Department of the Central Printing Office on indents countersigned by the Officers entitled to indent upon that office direct.

Preparation of Indents.

5. The officers authorised to indent for printed forms shall prepare their indents in common form No. 8. It shall be the duty of all officers entitled to indent for forms to obtain indents from their subordinates and consolidate them. Distribution statements showing how the forms included in the consolidated indent will be distributed among the several offices, shall accompany the consolidated indent, in the form given below.

Form for distribution statement.

Class and Serial No in the stan- dard list of forms.	Name and description of form	Name of office.		Name of office.		Total		Remarks.
		Quantity in- dented for.		Quantity in- dented for				
		Form.	Regi.	Form	Regi.	Form.	Regr	

6. Only one annual indent shall be submitted in respect of each class of forms (e. g., Common forms, Account forms, etc.,) by each indenting officer. In preparing the indents, the number, name and description of forms in each schedule should be quoted. In the case of indents for registers, the number of leaves in each shall be specified, and the standard size nearest to that asked for will be supplied. When a form is issued both in books and in loose sheets, as is sometimes the case, the indents must show clearly whether books or loose sheets are wanted. The indents shall ordinarily be based on the average consumption for the three years preceding the year for which the indent is made and shall be for quantities which, together with the balance expected to remain in hand, will suffice for the consumption of the next 12 months. Where it is expected that the consumption of a given form will be greater or less than that of the previous year, a note should be added showing very briefly the reasons for indenting for the larger or smaller quantity, as the case may be. It is also essential that indenting officers should see that their annual indents are correctly and completely prepared so as to render further reference, as far as possible unnecessary.

7. The indenting officer should, before signing the indents, satisfy himself that the existing stock has been verified by a responsible subordinate, that the correct balance of each form indented for has been shown in the indent, and that the indent has been drawn up with due regard to economy. A certificate to the following effect should be attached to each indent signed by the indenting officer, in the absence of which the indent will not be registered.

Certificate.—“Certified that the balance in hand of each form and register indented for, has been shown in the appropriate column of the indent, that the number indented for is not in excess of reasonable requirements and that the instructions regarding the preparation of the indents have been carefully observed.”

8. All indents and correspondence in connection therewith should be forwarded to the Central Printing Office through the proper channels. Indents received from officers who are not entitled to indent direct will be returned for resubmission through the controlling officer.

9. Heads of Departments and Controlling Officers in whose offices indents are scrutinised and consolidated, should see that the instructions regarding the preparation of indents by subordinate offices have been strictly carried out, and they should satisfy themselves that the supplies indented for are not in excess of reasonable requirements, having regard to the amount in stock. Where they consider that the indents are in excess of actual requirements, they should curtail them accordingly. They should carefully scrutinise all indents. It is not sufficient to pass an indent after a mere check of the arithmetical calculations therein. Care must be taken in the case of each form that, on the one hand, the number indented for is not excessive, and that, on the other hand, there is no risk of the necessity of a supplementary indent. The controlling officer should check indents among other ways by comparison with indents from similar offices.

10. No supplementary indents shall be forwarded unless satisfactory explanation of the necessity for the same is given. Supplementary indents should be avoided as far as possible, since they dislocate the production of work for other departments, and also result in unnecessary expenditure on reprinting, when no additional stock is available. They must be very closely examined before countersignature in the office of the controlling officer concerned. The Head of the Department or Controlling Officer should not forward such indents as a mere matter of routine, but should satisfy himself that the need for the indent is not questionable or occasioned by the carelessness of the indenting officer or his subordinates, and he should not hesitate to refuse to pass the indents or to take the necessary disciplinary action against the person or persons at fault. All supplementary indents should be sent through the controlling officers.

Supply of forms on payment to Local Bodies &c.

13. The remittances should be in triplicate chalans and the amounts should be credited under "XXI—Stationery and Printing, 3 (a) Sale proceeds of Service Books, Forms, etc."

[illegible]

15. A return showing the quantity sold and the amount realised under each item, during each Malabar month, should be forwarded to the Central Printing Office, before the 15th of the succeeding month, by the Heads of Departments and Offices, who issue forms to grants-in-aid and recognised institutions, etc.

16. Heads of Departments and Offices are directed not to issue any form or register from their stores to grants-in-aid and recognised institutions under their control, without recovering the price of the same. The price of the forms will be fixed by the Central Printing office and published in the Gazette.

*Rules for the Custody and Stock-taking of
Printed Forms in indenting Offices.*

17. In every indenting office, an officer should be specially appointed by the head of the office to have the custody of and be personally responsible for all printed forms. Similarly, a special clerk should be appointed by the head of the office to keep the accounts of the receipts and consumption of forms.

18. Packages containing forms should be opened and examined, as soon after arrival as possible, in the presence of the officer appointed under the preceding rule, who will be required to certify as to the condition in which their contents were received, and cause them to be compared with the invoice sheet which accompanies them. Any differences either in kind or quantity between the forms mentioned in the invoice sheet and those actually received must be stated in detail in the receipt portion of the invoice which must be signed and despatched to the Central Printing Office within a week, or in the case of a large consignment within a month of the receipt of the forms. The nature and extent of any damage to the packages or their contents should be clearly stated.

19. Damaged or excess forms should be retained pending the receipt of instructions from the Central Printing Office. They should on no account be returned before receiving such instructions.

20. Special care should be taken in the receipt, storage and issue of saleable forms. The package containing such forms should invariably be opened before a gazetted officer immediately on their arrival and the forms counted in his presence by a responsible person and kept under lock and key separately from the non-saleable forms.

21. The invoice sheets which accompany these forms should be despatched, duly signed, to the Central Printing Office within seven days of the arrival of the packages.

22. Space should be specially set apart for the storage of forms, and on receipt they should be arranged under lock and key. Every endeavour should be made to have all the forms needed by the various departments under one indenting officer kept in one stock. It is essential that the general office staff should not be able to have access to the forms without the knowledge of the officer in charge.

23. Indenting officers should, by standing orders, prescribe the procedure under which forms shall be issued from the store for consumption in their offices. The essential conditions to be observed are that no forms shall be issued without immediate entry in the Register maintained for the purpose, that no forms shall be issued except under proper authority, and that no supply of forms of any one kind in excess of the anticipated requirements of one month or such shorter period as may be fixed shall be issued at one time. The practice of making over at one time to the department or clerks concerned the whole supply estimated for the consumption of the year is prohibited. It effectually defeats the maintenance of any efficient check over the consumption of forms.

24. An account shall be kept of all forms received and issued. As all forms come into or leave the store, their receipt and issue shall be promptly recorded in this Register.

Forms should be entered in this Register according to their order in the Forms Index.

A page Index should be prefaced to each volume.

The balance in hand should be struck in the Register under each form at convenient intervals, but not less than once a quarter if there be issues during the quarter.

25. The forms should be arranged on shelves in a separate room, schedule by schedule, and within each schedule in consecutive order, according to the serial number assigned to them in the Forms Index. Inside the forms store-room a statement should be hung up showing on what racks and shelves the forms of each schedule are to be found.

26. On no account should two kinds of forms be stored together, but they should be tied up separately and labelled with their distinguishing numbers.

27. The bundles or packets will be arranged consecutively with their distinguishing numbers boldly written on slips of straw board which should be affixed to the shelves ; or, when they are stored in an almirah, the numbers should be written on white paper slips and stuck on the edge of the shelf underneath the forms to which they relate.

28. The racks and shelves should themselves be numbered, the numbers being shown in bold figures on labels prominently exposed.

29. Forms should be issued on days fixed by the Head of the Office. In case of urgent necessity forms may be issued on other than the fixed days upon a requisition signed by the officer in charge of the department concerned. These slips must be filed by the forms clerk who will keep two wire files, one for the requisitions received during the current month and another for those received during the previous month. Requisitions over two months old will be tied up in bundles labelled so as to show the month and year, and preserved. The requisitions of the last calendar year but one will be destroyed in Chingom every year.

30. The Stock book should be examined and initialled once a month by the Head of the office or by some person appointed by him for the purpose and the balance as shown in the stock book should be verified with the actual balance in hand once every half year. Separate stock books should be maintained in each subordinate office and a half-yearly statement showing the receipt, the issue and the balance should be submitted by each subordinate office to the Head Office. The Head Office should invariably forward a consolidated half-yearly return showing the receipt, the issue, and the balance of each form in stock, to the Central Printing Office on or before the 15th Chingom and Kumbhom of each year.

APPENDIX 6.

[See Chapter 5, Article 230.]

Rules for Printing and Binding.

The Government Printing Department is established for the purpose of executing the printing and binding work of the Travancore Government, the manufacture of certain articles of stationery and distribution of certain books and publications ; the presses existing for this purpose being the Government Press, the Central Prison Press and the Reformatory School Press. The work of the last two presses is confined to work connected with the printing of forms and registers. At present a limited amount of form work only is executed in the Reformatory School Press. Private work is undertaken only by the Government Press. The officers in charge of these presses are primarily responsible for watching the progress of expenditure against the sanctioned grants; the ultimate responsibility for control over expenditure in the presses rests with the Government.

1. Government printing consists of the following items :—

(1) Standard forms.

(2) Special forms.

(3) Miscellaneous printing such as Gazettes, Publications etc.

2. *Standard forms* are those which are common to all or certain departments such as Common forms, Account forms, General Works Department forms etc. They are supplied to the various Departments of Government with a view to save clerical labour and also to ensure uniformity in the preparation and submission of statements of statistics and other information.

3. *Special forms* are those which are special to each department. They will not be printed unless they have been duly sanctioned and numbered for each office or department. Such sanction should be obtained from the Central Printing Office. Sanction will, however, not be given to any form—

(a) if a standard form or an existing sanctioned form can be used for the purpose ;

(b) unless the consumption is more than 100 copies per annum, except in the case of such forms as cannot be conveniently prepared in manuscript.

4. The final set up of a form and the quality of paper to be used will be decided by the Central Printing Office.

5. *Size of forms.* All forms should be printed on paper of one of the following three sizes or a regular division of the same :—

(1) F'cp. Folio.	(8½" × 13½")
(2) F'cp.	(13½" × 17")
(3) Dl. F'cp.	(17" × 27")

6. The use of Royal paper (20" × 35") is allowed only for Registration volumes and stock registers where it is more convenient to use them. But such sizes as Demy, Imperial, Medium, Crown etc., are inadmissible.

7. All forms and registers should be drawn up to suit one of the above standard sizes of paper and the headings should be compressed as much as possible to suit the sizes of paper on which they are to be printed. If headings containing long particulars are necessary, the items should be inserted in a list of instructions prefixed to the register with the column number or a brief abstract only in the headings, thus giving space for more items on each page. When a form is intended for a single entry or fewer entries than the number of columns, the usual headings should be arranged in lines at the left hand side in columns with the column matter as a heading. When a form contains too many columns to be put into two F'cp. pages, either inner or outer sheets should be used or the two sides of the paper should be used to make a four page form. Numbers to columns should not ordinarily be allowed since they encroach on the space for entries.

8. Sanctioned forms cannot be altered or amended without the previous sanction of the Central Printing Office ; such alterations should be avoided as far as possible, as they involve additional expenditure.

9. *Indents for standard and special forms.* A single indent which should be prepared separately for standard and special forms should be submitted by each office or department through the controlling office, if any, to cover its annual requirements. Only in very special circumstance will a supplementary indent be passed and the reasons necessitating such an indent must be stated in every case.

10. *Check on forms.* Care should be taken by indentors to indent for the minimum number of forms required. The Central Printing Office will keep a close watch over indents, and in the case of forms that are used in small quantities, will consider their abolition. The Central Printing Office will also, from time to time, suggest amalgamation of forms, where possible, and economies in size, paper and set up.

11. *Paper to be used for printing forms etc.* The quality of paper should be determined with reference to the importance of the form and the period for which it has to be preserved. A list of standard papers approved by Government for printing forms etc., is given below : —

- | | |
|--|--|
| 1. For forms and registers of an ephemeral nature. | Glazed buff or semi bleached. printing paper, Dl. F'cp. 16 lbs. for one side printing. |
| | Do. 20 and 24 lbs. for printing on both sides. |
| 2. For printing post card forms. | Cartridge or semi bleached thick paper. |
| 3. For Cheque Books. | Dl. F'cp. Machine made C/W 24 lb. |
| 4. For forms and registers required for reference within a period of about 10 years. | White printing Dl. F'cp. 17 lbs., 20 lbs., and 24 lbs. |
| 5. For documents, ledgers etc., of a semi-permanent nature. | Azure laid Dl. F'cp. 28 lbs. |
| 6. For permanent documents and ledgers. | Lancashire ledger Dl. F'cp. 30 lbs., Imitation hand made paper, and Conqueror paper. |

Miscellaneous Printing.

12. *Classification.* Miscellaneous printing consists of printing work other than the printing of forms, for—

- (a) Secretariat departments of the Government, and
- (b) Heads of departments and offices.

13. No department or office is authorised to submit work for printing to any Government Press. Requisitions of offices for printing must be submitted to the Central Printing Office, through the Office or Department to which they are subordinate.

14. All printing works must be specifically sanctioned by the Central Printing Office.

15. *Transmission of work to the Press.* Manuscript etc., for printing must be sent in all cases through the Central Printing Office, except the following which may be sent direct to the Government Press.

- (1) Notifications for publication in the Gazette.
- (2) The budget and the demands for grants.
- (3) Work in direct connection with the Assembly and the Council, and
- (4) Confidential and Urgent papers

16. Officers in charge of the Presses are authorised to return all matter sent contrary to the above rule to the indenting officers. In the case of the exceptions noted above, copies of orders sent to the Press should invariably be furnished to the Central Printing Office simultaneously with the matter sent to the Press, with full particulars regarding the number of copies, number of leaves in book, the size in which to be printed, the quality of paper to be used, nature of binding, &c.

17. *Requisition for Printing.*—All work sent for printing to the Central Printing Office must be accompanied by a requisition in the prescribed form giving full particulars of size, number of copies, &c. Unless the full particulars are furnished, the manuscripts are liable to be returned. The requisitions to the Central Printing Office must be signed by a responsible officer. The Officer signing the requisition is responsible that the work is submitted in accordance with these rules and that it has been properly examined and edited. Telephone requests or messages will not be attended to unless immediately confirmed by a requisition in writing by a responsible officer.

18. *Receipt and delivery of work.* Work shall not be sent to the Central Printing Office marked "Immediate" or "Urgent" or bearing a date for immediate supply except in cases of real urgency. The responsibility for work being printed by a specified date rests with the departments concerned and preparation of copy must be taken in hand in ample time to allow the Press to print in normal working hours. It should be realised that urgent work even if produced in

the usual hours, is always more costly than ordinary owing to the waste in stopping other work, the small portions allotted to each man &c. All requisitions for work classed as "Immediate" must clearly show the date and time by which it is required. If this is not done, the work cannot be treated as immediate. In any case, care should always be taken that a reasonable time is allowed to the Press, to carry out the work. It should be noted that except in the case of works which through unavoidable causes, are really urgent, the cost of extra labour incurred on account of any work done in the Presses outside normal working hours will be recovered from the persons at fault in the Department concerned.

19. Indenting officers are warned against the practice of marking work indiscriminately as urgent, as such requests are likely to defeat their own object.

20. *Work to be complete.* Work which is not in complete and final form will not be set up in print, except in the case of bulky papers required for circulation and book works. In such cases, however, the papers must be thoroughly edited before being sent for printing. The practice of sending copy for proofs before it is in complete and final form is wasteful, and ordinarily typed copies should suffice.

21. *Copy.* Before it is sent for printing, copy must be—

- (1) in a reasonably legible form,
- (2) prepared with the greatest care, exactly as it is to be printed,
- (3) as far as possible on one side of the paper only and type written,
- (4) in the case of indices and similar work, arranged in alphabetical order with the main and sub headings, if any, and the references to file and part numbers or pages &c, clearly indicated.

22. Marginal notes and references which add to the cost of the work must be reduced to the absolute minimum.

23. Indentors may at the time the copy is sent to the Press, give instructions regarding the style to be set up and indicate how clauses and sub clauses of paragraphs should be printed &c., and the Press will endeavour to comply as far as possible with such instructions. Alterations of style subsequently made on proof copies, which should have been indicated in the original copy, cannot be complied with.

24. *Form of Printing.*---Special forms of printing are prohibited except in very special circumstances. Should, however, any

special form of printing be required, the previous approval of the Central Printing Office, should be obtained.

25. Printing in half margin and tabular form is expensive and will be allowed only when absolutely necessary since compositors have to be paid a higher rate for such work. In the preparation of copy, endeavours should be made to reduce the statements to plain, straightforward matter. The narrative form should be preferred to tables in the text and all tabular statements, if they are essential, should be relegated to appendices.

26. Printing in more than one colour is not permitted except for very special reasons. A word, or even a letter, printed in a different colour from the rest of the work causes an additional printing operation. Where it is desired to give special prominence to a line or paragraph, it can be printed in the same colour, in bolder type, or be underlined.

27. The printing of diagrams and maps is not only expensive but also causes delay since lithography is done at the Survey Office. As tabular statements will answer practically all the purposes of diagrams, maps, &c., the printing of the latter is prohibited in the departmental Annual Reports unless sanctioned by Government.

28. There are two standard sizes in either of which Government reports, books, publications &c., may be printed Viz., Fcp. Folio ($13\frac{1}{2}'' \times 8\frac{1}{2}''$) and Royal Octavo ($10\frac{1}{2}'' \times 6\frac{1}{2}''$).

29. For ordinary classes of work, small pica type, and except in the case of special publications and documents intended for permanent records, cheap qualities of paper, will be used.

30. *Lithographing of Maps, Charts etc.* The following procedure for the distribution of works of lithography between the Survey Office and the Art Printing Works, Trivandrum, has been sanctioned by the Government for the guidance of all Heads of Departments and Offices, until a Power Press is installed and the necessary arrangements are made for colour printing in the Survey Office :—

(i) All normal works of lithography such as maps, charts, diagrams, etc., for Government and all Heads of departments and offices that are to be printed in black ink only, may be done in the Survey Office.

(ii) All maps, charts, diagrams, etc., for Government and for Heads of departments and offices which require colour printing

(other than black) may be entrusted to the Art Printing works, Trivandrum.

(iii) All requisitions for printing maps, charts, diagrams, etc., which are to be executed either in the Survey Office or in the Art Printing Works, Trivandrum, should be sent to the Central Printing Office. The Officer in Charge of the Central Printing Office may, after consulting the Survey Superintendent, decide whether the works may be done departmentally in the Survey office without any extra expenditure, or by the Art Printing Works, Trivandrum, and direct the Survey Office or the Art Printing Works, Trivandrum, as the case may be, to execute the work. Before orders are given to the Art Printing Works, the Officer in charge of the Central Printing Office may correspond with the Proprietor of the Art Printing Works, Trivandrum, as regards rates, terms, etc. and obtain approval for the same from the Survey Superintendent. The rates once approved by the Survey Superintendent need not be sent for approval a second time, if the same kinds of works are entrusted again for lithographing to the Art Printing Works, Trivandrum, in the same year.

31. *Authors' corrections.* When matter has once been set up in the Press, it cannot, except in very exceptional circumstances, be altered either in type or form. "Authors' corrections" in all cases involve additional payments in the Presses and extensive "authors' corrections" should therefore be avoided. Breaches of this rule will be reported to the Government by the officers in charge of the Presses and Government would not hesitate to recover the expenditure incurred by them on authors' corrections, from the persons at fault, if it is proved to be due to their negligence.

32. *Number of copies.* Except in the case of publications, the number of copies required must be indicated, before the proofs are returned for final printing, after carefully estimating the minimum requirements. The printing or reproducing of additional copies after the number originally ordered has been completed and type removed or distributed, entails disproportionate additional expenditure, time and labour. Care must at the same time be taken to avoid needless expenditure on paper and materials by ordering a greater number of copies than is actually required. In the case of publications, the number of copies to be printed will be fixed by the Central Printing Office in consultation with the Heads of departments and offices concerned.

33. When it is found necessary to reprint matter or to print matter which has been reproduced on duplicating machines, the reasons should be fully stated.

34 *Proofs.* The necessity for proofs is mainly due to bad editing and faulty preparation and examination of manuscript. Proofs of typed or printed matter should seldom be required. More than two copies of each proof will not be supplied except for special reasons which should be clearly explained on the requisition. Except in the case of publications, no proof will ordinarily be supplied when the manuscript is clear or typewritten. The supply of proofs in book form causes delay and expense. Bound proofs or proofs in book form will therefore be allowed only in exceptional circumstances. No second proof should ordinarily be called for except in the case of important publications such as Regulations etc., where meticulous accuracy is essential. Proofs will not be sent out in cases of reprints or when the corrections to be made are few. The Press will be responsible for the corrections of such work. The introduction of fresh matter into proofs, unless absolutely unavoidable, is strictly interdicted.

35. *Return of proofs.* Proofs sent out by the Presses for correction must be returned promptly direct to the Presses, as much expense is involved when type-metal is laid up for a considerable period. A record of proofs outstanding for more than two months will be maintained by the Presses and submitted to Government for obtaining the explanation of the officers concerned for the delay in returning the proofs.

36. *Standing type.* Matter kept standing unduly long is additional capital expenditure for type and materials and thereby adds to the cost of work generally. It is therefore particularly important that once work is in type, the process of passing proofs should not be delayed, so that the type and the materials may be released for other work. If the type is to be kept standing after the work has been printed off, that fact and the period for which the type is to be kept standing should be intimated to the Presses. A brief explanation of the reason for keeping the type standing must also be given. Type will not be kept standing for more than two months after the work has been printed off, except on very special grounds and then only under the orders of the Government. When no instructions are given to keep the type standing, it will be distributed immediately after the work is printed.

37. *Standing formes.* In the case of printing of forms or other recurring matter, the officer in charge of the Press will decide whether the type should be kept standing permanently or whether it should be stereotyped.

38. *Overtime.* Overtime work involves heavy additional expenditure and will only be done in exceptional circumstances for work of extreme urgency. All extra charges on account of special overtime work in the Government Press after normal hours will be recovered from the indenting department.

39. *Sundays and Gazetted Holidays.* The Presses are closed on these days. When work of extreme urgency requires to be executed on a Sunday or Gazetted holiday, it will be done only under the orders of Government. In such cases notice must be given before 4 P. M. on the previous working day except when the previous working day is a Wednesday when it should be given before 11 A. M.

40. *Central Printing Office.* The main functions of the Central Printing Office are —

- (1) to ensure the proper observance of these rules ;
- (2) to ensure an even flow of work to the Presses ;
- (3) to see that no unauthorised work is sent to the Presses and that authorised work is submitted in proper and economical form.

41. *Work incorrectly sent.* The Central Printing Office is authorised to return work not submitted in accordance with these rules, to the indenting Officer. Where only petty alterations or editing of a minor or obvious nature are required, the requisition or manuscript will be corrected without reference to the indenting officer.

42. *Distribution of Work.* The Central Printing Office will distribute work to the different Presses, having regard to the type of work for which each Press is most suited and to the capacity of each Press.

43. *Main duties of the Office.* The Central Printing Office is responsible that—

(i) No work is printed unless submitted by a duly authorised Department or Office bearing the signature of the appropriate officer and unless it has been duly sanctioned for that department or office.

(ii) No special forms are printed unless numbered and authoritatively entered in the list of sanctioned forms.

(iii) No special form of printing or material is used except for special reasons.

(iv) Tabular work is, whenever possible, reduced to solid printing and marginal references, insets &c., are reduced to a minimum.

44. *Work not to be printed.* The Central Printing Office will decide whether a work should be printed, reproduced on duplicating machines or returned to the department for duplication on the typewriter. Letters, circulars, &c., which can be suitably reproduced on a duplicating machine will be so reproduced.

45. *Record of distribution.* The Central Printing Office shall keep a record of all works sent to the different presses separately and all reminders must be sent by indenting officers to the Central Printing Office ; no intimation will be sent regarding the Press to which individual items of work have been sent.

Special instructions regarding Government Publications.

46. *Definition* — The term “ Publications ” includes all books, pamphlets, reports and other printed matter (including corrigenda and addenda) copies of which are available for sale to the public and all such other books &c., not available for sale as are stocked, by the Government. All manuscripts of publications &c., should be edited by a responsible person before they are sent to the Press.

47. *Distribution of official publications.* All questions regarding the supply of Government publications will be dealt with in the General Section of the Secretariat and all communications regarding such supplies will be issued from that Section only. The distribution of all the Government publications will be made by the Government Press.

48. *Travancore Government Gazette.*— Copies of the Travancore Government Gazette are printed, distributed and stocked for sale in the Government Press. Notifications, Proceedings, Advertisements &c., from Heads of Departments and Offices will ordinarily be published only in one issue of the Gazette and they must be shortened as far as possible. If it is considered necessary that they should be published in more than one issue, a short notice inviting attention to the publication in the previous issue is sufficient. They may be sent direct to the Superintendent, Government Press for publication in the Gazette. Sanction of Government (in the Central Printing Office) should be obtained for publication of any matter in more than one issue of the Gazette. Requisitions for spare copies of notifications &c., published in the Gazette must be sent along with the matter sent to the Press. If

the number of copies required is more than 25, the sanction of Government in the Central Printing Office should be obtained for the same. Heads of departments and offices should see that the notices sent to the Gazette for publication bear legible signatures so that the Press may not find any difficulty in deciphering them.

49. The following classes of private advertisements are admitted in the Gazette.—

- (i) Notices of formation and dissolution of partnership.
- (ii) Advertisements of the meeting of Public Companies.
- (iii) Notices of bankruptcy or matters relating to it.
- (iv) Advertisements for money or other articles lost or stolen.
- (v) Advertisements of books published under the patronage of Government.
- (vi) Notices regarding change of names.
- (vii) Notices regarding trade mark, patents, and enrolment as Vakils.
- (viii) Statement of affairs of Banks recognised by the Government.

(ix) And such other notices and advertisements as are specifically sanctioned by Government for publication in the Gazette.

50. All Government notifications, Proceedings &c., will only be published in Part I of the Gazette and unless otherwise specifically ordered they will appear only once in the Gazette. Copies of Part I of the Gazette will be supplied to all departments in addition to their own departmental sheets.

51. The Superintendent, Government Press, is entrusted with the work of printing and issue of the Government Gazette and receiving the subscriptions on account of the same. All matter whether official or private intended for publication in the Gazette should be sent in duplicate whenever necessary, plainly and legibly written on one side of the paper only, so as to reach the Superintendent, Government Press by 5 p. m. on the Saturday previous to the issue of the Gazette in which they are meant to be published. This time limit applies to all matter both fresh manuscript and also matter of which a proof has previously been supplied. Lengthy papers should be sent earlier and in sufficient time. All communications relating to the issue of the Gazette and remittances on account of subscriptions should be addressed to the "Superintendent, Government Press, Trivandrum."

52. *Fixing of sale price.* The sale price of all publications will be fixed by the Central Printing Office. For this purpose, the Press will, as soon as a publication is ready for printing off, inform the Central Printing Office : —

- (i) the cost incurred,
- (ii) an estimate of all further cost including paper, binding materials, blocks, plates, &c.

53. The sale of any publication at a price lower than the prescribed rates is prohibited without special sanction and such sanction will in no case be given unless it is applied for and full reasons given for departure from the rules when the original requisition is submitted.

Binding.

54. *Sanction required.* The sanction of Government is required to the binding in Government Presses of all books which are required to be bound periodically for use by libraries or as reference copies. Books sent to the Government Presses for binding should be carefully examined and arranged before despatch and no volume which is incomplete should be forwarded for binding.

55. A requisition for all binding work duly signed by the Head of a department or office should be sent to the Central Printing Office, accompanied by the following particulars : —

- (i) the name of the work to be bound,
- (ii) the purpose for which it is required,
- (iii) the number of volumes the papers sent for binding will comprise,
- (iv) the size, *i. e.*, Foolscap, Royal 8 Vo, etc., of each volume,
- (v) the details to be printed on the back ^{and}/_{or} cover of each bound volume,
- (vi) the number of years for which the books etc., have to be preserved.

56. If the books are required to be bound to match any particular style, a specimen copy should be sent for guidance. A list of the books, in duplicate, and serially numbered, should be sent to

the Superintendent of the Press with a forwarding letter, in the following form :—

Serial No	Title of book.	Number of copies.	Instructions for binding.	Remarks.

On receipt of the books one copy of the list duly acknowledged will be returned to the indenting officer for record.

57. The Central Printing Office is authorised to question the necessity for binding and the style in which it should be bound. The style of binding for any description of work when once settled by the Central Printing Office and noted in the binding order must never be departed from without special instructions in writing from that office.

58. *Quality of binding.* Reports and pamphlets will ordinarily be issued in paper bindings. In the absence of specific orders to the contrary, no binding superior to quarter binding (cloth back and coloured board sides) or country leather backs with cloth covers will be permitted. Full cloth or leather binding will be allowed only in exceptional circumstances.

59. Heads of departments and offices who are authorised to get their binding work done through private agencies etc., at Government expense should scrutinise the necessity for the binding and should follow the above instructions in determining the quality of binding required in each case.

60. The Account Officer should bring to the notice of Government any extravagance in the style of binding, which he notices in audit or during local inspections.

61. *Lettering.* Gold-lettering is prohibited without the specific sanction of Government. The titles and names of volumes will be either printed direct on each volume or on separate slips which will be pasted on to each volume.

APPENDIX—7.

(See Chapter 7, Article 275.)

**Rules for the sale of Quinine, Cinchona Febrifuge
or Treatment sets sanctioned in R. Dls.
No. 566/31/L. G. B. dated 12th May 1931.**

1. Quinine, Cinchona Febrifuge or Treatment sets shall be sold to the public in all the malarious villages mentioned in Appendix 1 of the rules, through the local Anchal Masters, Proverthiers, Deputy Rangers, Foresters and Headmasters of Middle and Primary Schools. In these villages, Quinine, Cinchona Febrifuge or Treatment sets will be sold by retail to bonafide consumers only and not to Chemists, Druggists, or other tradesmen.

N. B.—A Treatment set will consist of 20 tablets each containing 4 grains of Quinine.

2. The Surgeon General, will arrange for the supply of Quinine and Cinchona Febrifuge in ten grain packets or Treatment sets from the General Medical Stores, Trivandrum, on duplicate indents received from the Anchal Superintendent, the Land Revenue and Income Tax Commissioner, the Conservator of Forests and the Director of Public Instruction.

3. Brief instructions in the Vernacular as to the correct and most effective method of using Quinine or Cinchona Febrifuge or Treatment set should be printed on the cover of each packet of Quinine or Cinchona Febrifuge and on the label of each Treatment set issued from the General Medical Stores.

4. The heads of the departments mentioned above will distribute the Quinine or Cinchona Febrifuge packets or Treatment sets to their subordinates concerned on duplicate indents received from the latter and always keep an adequate stock in their head offices to meet urgent demands.

5. The Heads of these departments will see that Quinine or Cinchona Febrifuge or Treatment set is never out of stock with their subordinates who are engaged in its sale and that the stock is replenished by them from time to time.

6. Each ten grain packet of Quinine shall be sold to the public for 14 cash, each ten grain packet of Cinchona Febrifuge for 7 cash and each Treatment set for 8 chs. 14 cash and the Vendor shall be given a commission of 20 per cent. on the sale proceeds.

7. The Heads of departments specified above will each maintain a register as per the Form specified in Annexure I in their Head Offices and instruct their subordinates to maintain in each office a register as prescribed in the Form laid down in Annexure II.

8. (a) The amount realised by sale should be remitted from time to time into the Treasury with which the officer usually deals and duplicate receipts obtained.

(b) The Vendors should draw the commission due to them as per Rule 6, on refund bills countersigned by the controlling head of department concerned

9. Every Officer who is entrusted with the sale of Quinine or Cinchona Febrifuge or Treatment sets shall furnish to his controlling officer before the 5th of the succeeding month a monthly return showing the opening balance, receipts during the month, sales and the amount remitted into the Treasury with the number and date of the Chalan and the closing balance at the end of the month. The returns received from the subordinate officers shall be consolidated by the controlling officer and forwarded to the Surgeon General, who shall check the amount realised with that shown in the monthly advices sent to him by the Account Officer.

10. When the Vendor (*i. e.*, the officer entrusted with the sale) is transferred, the relieving officer should check the stock of Quinine, Cinchona Febrifuge or Treatment sets and satisfy himself that he receives in cash or as Treasury receipts the equivalent of the portion of the balance stock that is not made over to him, each packet of Quinine or Cinchona Febrifuge or Treatment set sold being accounted for at 14 cash, 7 cash and 8 chs. 14 cash respectively.

11. Everything relating to the transmission of Quinine, Cinchona Febrifuge or Treatment sets and all communications on the subject may be sent on Sirkar Service.

12. The packets containing Quinine or Cinchona Febrifuge or Treatment sets should not be exposed to damp, as otherwise the Quinine or Cinchona Febrifuge or Treatment sets may deteriorate.

13. The inspecting officers of the departments concerned should, in the course of their inspection work, examine the stock of Quinine or Cinchona Febrifuge or Treatment sets and the Quinine or Cinchona Febrifuge or Treatment set Register and see whether the account is correct and the stock adequate. They should also make careful enquiries and make notes in their inspection reports on the successful working of the scheme and of any matters of interests

N B—These rules will not apply to the low paid Government servant getting a pay of Rs. 15 (fifteen) and below per mensem, and the really indigent in the special malarial tracts of Marayoor, Chinnar, Kanthalloor and Natchiyayal villages of the Devicoolam Taluk. They will be given whenever necessary free supplies of Quincent Febrifuge as ordered by Government in their Memorandum R. O. O. No. 6019/28/Gen/ dated the 22nd May 1929.

Stock Register of Quinine or Cinchona Febrifuge or Treatment sets received from the Surgeon General, Travancore.

Date.	From whom received or to whom issued.	Quinine or Cinchona Febrifuge packets or Treatment sets.			Remarks.
		Receipts	Issues.	Balance.	

[illegible]

APPENDIX 8.

(*See Chapter 8, Article 307.*)

Extracts from the Income Tax Regulation VIII of 1096 (as amended by Regulations V of 1100 and X of 1112) with Supplementary Notes and Instructions.

Short Title, Extent and Commencement.

1. (1) This Regulation may be called the Travancore Income Tax Regulation VIII of 1096.

(2) It extends to the whole of Travancore and comes into force on the first of Chingom 1097.

Definitions.

2. (2) "Assessee" means a person by whom income tax is payable and includes a firm and a Hindu undivided family or an undivided Marumakkathayam Tarwad.

(4) "Chief Revenue Authority" means such authority as Government may declare to be the Chief Revenue Authority for the purposes of this Regulation.

NOTE —The Land Revenue and Income Tax Commissioner has been declared to be the Chief Revenue Authority for purposes of this Regulation.

(5) "Collector" means any officer whom the Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Collector, and means, in relation to any assessee carrying on business, the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee, the Collector of the place where such assessee resides.

(6) "Commissioner" means any officer whom the Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Commissioner.

NOTE —Government Notification Dis No. 1165 of 21/R., dated the 25th August 1921, delegated to the Income Tax Commissioner all the powers conferred on Government by the Regulation for the appointment of officers to exercise and perform the powers and duties of Collectors and Commissioners. In pursuance of this delegation the Division Peishkars and the Commissioner, Devicolum, have been invested with all the powers of a Collector in respect of incomes of Rs. 10,000 and above and all the powers of a Commissioner in respect of revision of assessment made by the officers subordinate to them. The Assistant Peishkars and the Assistant to the Commissioner, Devicolum, have been invested with the powers of a Collector in respect of assessment of incomes above Rs. 3,000 and below Rs. 10,000 and all the powers of a Commissioner in respect of the revision of assessments made by Tahsildars with the exception of the power in relation to prosecutions under Section 40 of the Regulation, and the Tahsildars have been authorised to assess all incomes up to Rs. 3,000, the local area of these three classes of

officers being the whole Revenue division the limits of their respective magisterial jurisdictions and the limits of the revenue jurisdictions respectively. In the case of the Trivandrum Taluk, however, the Tahsildar will exercise the powers of a Collector in the limits of the Taluk outside the Municipal Town, all assessments below Rs. 10,000 within the Municipal Town being made by the Assistant Peishkar, and in the case of the towns of Alleppey and Kayancolam, the Tahsildars of Ambalapuzha and Karthigapalli have been authorised to assess all incomes up to Rs. 3,000 in addition to their present jurisdiction for purposes of income tax work.

(8) "Local Authority" includes any person legally entitled to the control or management of any Municipal or Local Fund.

(10) "Prescribed" means prescribed by rules made under this Regulation.

(11) "Previous year" means the twelve months ending on the 31st day of Karkadagom next preceding the year for which the assessment is to be made.

(14) "Total income" means total amount of income, profits and gains from all sources to which this Regulation applies, computed in the manner laid down in Section 12.

CHAPTER I.

Taxable Income.

3. Application of Regulation. (1) Save as hereinafter provided, this Regulation shall apply to all income, profits and gains as described in or comprised in Section 4, from whatever source it is derived if it accrues or arises or is received in Travancore, or is, under the provisions of this Regulation, deemed to accrue or arise or to be received in Travancore.

(2) This Regulation shall not apply to the following classes of income :—

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iv) Any capital sum received in commutation of the whole or a portion of a pension or in the nature of consolidated compensation for death, or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any Provident Fund.

(v) Any special allowance, benefit or perquisite specially granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

NOTE.—1. The liability to income tax of house rent allowances and rent-free quarters is governed by the provisions of Section 3 (2) (v) and (viii). In the case of rent-free quarters, except in cases in which it is permissible to sublet, the requisite which they represent is not reasonably capable of being converted into money. The following criterion should therefore be adopted in determining whether the requisite is liable to income tax —

(a) Where a person occupies a house rent-free by virtue of his office and has the right to let the house, its annual value should be taken into account in computing his income. Where, however, he has not the right to let the house, its annual value should not be regarded as part of his income.

(b) In the case of house rent allowances since these take the form of money, the provisions of Section 3 (2) (viii) of the Regulation do not apply, and these will ordinarily be chargeable to income tax. The conditions which are necessary in order to justify exemption are two. Expenses incurred by the employee must wholly and necessarily be incurred in the performance of his duty as an employee, the allowance must have been granted by the employer with the set purpose of meeting the extra expense thus caused to the employee and only that extra expense.

NOTE.—2. Travelling allowance, horse allowance and other conveyance allowances fall under this exemption.

(vi) Any receipts not being receipts arising from business or the exercise of a profession, vocation or occupation which are of a casual and non-recurring nature or are not by way of addition to the remuneration of an employee.

NOTE.—1. Whether a bonus granted to a Government servant is liable to income tax has to be determined with reference to this clause.

NOTE.—2. A compassionate gratuity granted to the family of a deserving Government servant left in indigent circumstances falls under this exemption.

(vii) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

NOTE.—See Note 1 under Section 3 (2) (v) above.

(viii) Agricultural income.

In this sub-section “charitable purpose” includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

5. *Salaries.*—(1) The tax shall be payable by an assessee under the head “Salaries” in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages which are paid by or on behalf of Government or a local authority provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

Explanation.—The right of a person to occupy, free of rent, as a place of residence any premises provided by his employer is a prerequisite for the purposes of this sub-section.

(2) Any income which would be chargeable under this head if paid in Travancore shall be deemed to be so chargeable if paid to any employee of the Government of Travancore in any part of India by the Government or by a local authority established by the Government.

NOTE—1 Salaries and allowances paid by the British Government to persons resident in Travancore who are in the service of His Majesty the King Emperor of India have been exempted from liability under the Regulation.

NOTE—2 Lump sum rewards and fees for conducting an examination, when the conduct of the examination is not part of the officer's ordinary duties, are not chargeable as salaries, but as the income from other sources under Section 10.

NOTE—3. Advance of pay and other advances made by Government to its officers are not chargeable to income tax and no allowance is admissible in respect of sums deducted from salary in repayment of such advances.

NOTE—4 A portion of a salary withheld under the order of a court is liable to income tax.

NOTE—5. Pensions paid by Government to retired officers who reside beyond the limits of India and whose pensionary income is subject to the payment of income tax under the laws of the country where they reside are exempt from liability to pay tax under this Regulation unless such liability is specifically provided for in the covenants or orders of the appointment of the officers.

6. *Interest on Securities.*—The tax shall be payable by an assessee under the head "Interest on Securities" in respect of the interest receivable by him on any security of the Government of Travancore or on debentures or other securities for money issued by or on behalf of a local authority or a company :

Provided that no tax shall be payable on the interest receivable on any security of the Government of Travancore issued or declared to be income tax free.

NOTE—The interest receivable on the Travancore Government Promissory Notes and the interest receivable in Travancore on the securities of the Government of India have been exempted from the payment of income tax, but they will be taken into account in determining the total income of an assessee for the purpose of deciding whether he is liable to income tax and also for determining the rate at which he shall pay income tax on his other income.

Exclusions of a General Nature.

11. (2) (In computing the amount of the income chargeable to income tax) there shall be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for deferred annuity on his own life or on the life of his wife :

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provisions under the head "Salaries", exceed one-sixth of the income of the assessee which would, apart from such exclusion and exemption, be chargeable to income tax.

NOTE.—1 Contributions paid by an assessee to the Travancore Licensed Teachers Provident Fund and the Travancore State Provident Fund may be excluded from assessment.

NOTE.—2. These exclusions may be made at the time of the payment of "Salaries." It is not the duty of the Audit Officer or the head of an office who makes the deductions from the pay of the Government servants to see that the allowances claimed do not exceed one-sixth of the income of the assessee. This should be done by the Collector on receipt of the annual returns prescribed in Section 16.

NOTE.—3. Sums refunded on account of amounts temporarily withdrawn from Provident Funds or on account of interests thereon cannot be excluded.

NOTE.—4 No claim to exemption preferred under this section on the portion of the income taxable under the head "Salaries" which is paid as a premium to an Insurance Company or in respect of a contract for a deferred annuity on his own life or on the life of his wife shall be entertained if the claim is made after the expiration of the Malabar year following that in which the premium was paid.

"Insurance Company" in this Note and in Note 6 includes the State Life Insurance Fund

NOTE.—5. When a deduction is made from any income liable to assessment on account of a payment made to an Insurance Company or in respect of a contract for deferred annuity the sum deducted shall, if the payment has been made in sterling, be the actual cost of remittance; and if the assessee is unable to prove such actual cost, the equivalent in rupees of the amount of the premium calculated at the official rate of exchange prevailing at the time the abatement of income tax is claimed or at the rate of exchange prevailing in Madras as seen from the Madras papers received by the drawing officers on the day on which they draw their bills.

NOTE.—6 (a) A claim to reduction in the amount of salary pension or annuity liable to assessment, on account of payment made to a Life Insurance Company (if the payment is made otherwise than by deduction from salary) must be supported either—

(i) by the original receipt of the Insurance Company ;

(ii) where the claim is made by a servant of the Government or of a local authority, by a copy of the original receipt presented along with the original to the officer who pays the salary, and attested by that officer who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments, or

(iii) by a duplicate receipt or certificate of payment given by the Insurance Company, provided a certificate is given that the original receipt is lost or is not forthcoming.

(b) In cases (i) and (iii), the receipt or certificate should be forwarded with the bill to the Account Office whence it will be returned, if desired, as soon as the fact of payment is admitted in due course of audit.

(c) Where the collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience, which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases, receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.

Levy of Tax on Taxable Income.

13. (2) Subject to the provisions hereinbefore set out, there shall be levied in respect of every year income tax upon every assessee in respect of his taxable income in the previous year at the rate specified in Schedule I.

Reduction of tax when margin above a certain limit is small.

14. (1) Where owing to the fact that the total income of any person has reached or exceeded a certain limit, he is liable to pay income tax or to pay income tax at a higher rate, the amount of income tax payable by him shall where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

(a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(b) the amount by which his total income exceeds that sum.

CHAPTER II.

Deductions and Assessments.

15. *Payment*—(1) Income tax shall, unless otherwise prescribed in the case of any security of the Government of Travancore, be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads :—

(i) “Salaries” and

(ii) “Interest on Securities”.

(2) Any person responsible for paying any income chargeable under the head “Salaries” shall at the time of payment deduct income tax on the amount payable at the rate specified in Schedule I in respect of the estimated income of the assessee under the head, provided that, if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year :

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

NOTE.—1. The payment in a lump sum of additions, warranted by orders having retrospective effect, to salaries of previous months which have already been drawn is not a “recurring” payment within the meaning of this section ; so, the rate of income tax leviable thereon at the time of payment must be determined solely by the amount payable on the bill regardless of the assessee’s other income during the period to which the arrears relate.

Such additional amounts therefore, should not be drawn on the same bill with current salary.

NOTE.—2. If the salary drawn in any month is less than Rs. 166-18-11, no deduction can be made on account of the tax even though the salary of other months has been or will be such as to bring the salary of the year up to Rs 2,000.

NOTE.—3. A refund of any sum deducted in excess from salary can be obtained—

(1) from the disbursing officer in a subsequent month if the excess deduction was due to a palpable mistake such as an arithmetical error or the application of what is manifestly a wrong rate;

(ii) in other cases, at the time of adjustment under Section 19, any person entitled to such a refund can apply for an adjustment.

NOTE.—4. The deduction of the tax from a gratuity should be at the rate applicable to the gratuity taken by itself. Thus no deduction will be made from a gratuity of Rs. 500 only, the tax being recovered at the adjustment under Section 19.

NOTE.—5. In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected and in the amount of tax calculated, fractions of a cash shall be neglected.

(3) The person responsible for paying any income chargeable under the head “Interest on Securities” shall, at the time of payment, deduct income tax on the amount of the interest payable at the maximum rate specified in Schedule I.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefor in the assessment, if any made for the following year under this Regulation.

Provided that, if such person or such owner obtains, in accordance with the provisions of this Regulation, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of Government or as Government direct.

NOTE.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(7) If any such person does not deduct and pay the tax as required by this Section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(8) The power to levy by deduction under this Section shall be without prejudice to any other mode of recovery.

(9) Every person deducting income tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish, to the person to whom the interest is paid, a certificate to the effect that income tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

15 A. Payment in other cases—In the case of income chargeable under any other head than those mentioned in Sub-Section (1) of Section 15 and in any case where income tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

16. Annual Returns.—The prescribed person in the case of every Government office, and the principal officer of every local authority shall prepare and, within fifteen days from the last day of Karkadagom in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name and, so far as it is known, the address of every person who was receiving on the said last day of Karkadagom or has received during the year ending on that date, from the authority any income chargeable under the head “Salaries” of such amount as may be prescribed, not being less than one thousand two hundred rupees per annum ;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid ;

(c) the amount deducted in respect of income tax from each such person.

NOTE—The following persons have been prescribed as those who will furnish Collectors with the returns mentioned in this section :—

(1) The Account Officer, for all Gazetted officers and others whose bills are pre-audited and also for all pensioners and grantees who draw their pensions and gratuities from the Account Office, Trivandrum

(2) Treasury Officers, for all Gazetted officers who draw their pay from treasuries and also for all pensioners and grantees who draw their pensions and gratuities from treasuries.

(3) Heads of offices and schools, colleges and other Government institutions for all non-gazetted officers whose pay is drawn on establishment bills.

(4) In the case of assesses not covered by the above, such person as the Collector may call upon to make the return.

The return should contain complete information as to the total salary drawn by an officer during the whole year. If, therefore, an officer has been transferred from another division, the Treasury Officer by whom the officer happens to be paid at the time of issue of the return, should ascertain from the other Treasury Officers concerned, the total salary drawn from the beginning of the year to the date of transfer and include it in his return.

Return by assesses.

17. (2) In the case of any person other than a company whose total income is in the Collector's opinion, not less than two thousand rupees, the Collector shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under sub-section (2), or having furnished a return discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

Set off of loss in computing aggregate income.

19. (1) Where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in Section 4, he shall be entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year.

19. A--(1) Where any business, profession or vocation on which income tax was not at any time charged under the provisions of Regulation VIII of 1096, is discontinued in any year, an assessment may be made in that year on the basis of the income, profits or gains of the period between the end of the previous year and the date of such discontinuance, in addition to the assessment, if any, made on the basis of the income, profits or gains of the previous year.

(2) Any person discontinuing any such business, profession or vocation shall give to the Collector, notice of such discontinuance within 15 days thereof, and, where any person fails to give the notice required by this Sub-section, the Collector may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of tax subsequently assessed on him in respect of any income, profits or gains of the business, profession or vocation up to the date of its discontinuance.

(3) Where any business, profession or vocation which was in existence at the commencement of this Regulation and on which tax was at any time charged under the provisions of the Travancore Income Tax Regulation VIII of 1096 is discontinued, no tax shall be payable in respect of the income, profits and gains of the period between the end of previous year and the date of such discontinuance and the assessee may further claim that the income, profits and gains of the previous year shall be deemed to have been the income, profits and gains of the said period. Where such claim is made, an assessment shall be made on the basis of the income, profits and gains of the said period, and if an amount of tax has already been paid in respect of the income, profits and gains of the previous year exceeding the amount payable on the basis of such assessment, refund shall be given of the difference.

Tax of deceased person payable by representative.

19. BB (1) Where a person dies, his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person, to the extent to which the estate is capable of meeting the charge, the tax assessed as payable by such person, or any tax which would have been payable by him under this Regulation, if he had not died.

Income escaping assessment.

25. If for any reason income, profits or gains chargeable to income tax has escaped assessment in any year or has been assessed at too low a rate, the Collector may, at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains, or in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of Section 17 and may proceed to assess or re-assess such income, profits or gains and the provisions of this Regulation shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section :

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains not escaped assessment or full assessment, as the case may be.

Rectification of mistake.

26. (1) The Chief Revenue Authority or the Commissioner may, at any time within one year from the date of any order passed by him in appeal or, in the case of the Chief Revenue Authority, in revision or review under Section 23, and the Collector may at any time within one year from the date of any demand made upon an assessee, on his own motion, rectify any mistake apparent from the record of the appeal, revision, review or assessment, as the case may be, and shall, within the like period, rectify any such mistake which has been brought to their notice by the assessee :

Provided that no such rectification shall be made, having the effect of enhancing an assessment unless the Chief Revenue Authority, the Commissioner or the Collector, as the case may be, has given notice to the assessee of his intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, the Collector shall make any refund which may be due to such assessee.

was entitled to, and has obtained relief under the provisions of Section 27 of the Finance Act, 1920 (10 and 11 Geo. V Ch. 18) is less than the Travancore rate of tax charged in respect of the part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Travancore rate of tax and the rate at which he was entitled to, and has obtained relief under that section :

Provided that the rate at which the refund is to be given shall not exceed one half of the Travancore rate of tax.

(2) In paragraph (1)—

(a) the expression “Travancore rate of tax” means the amount of the income tax paid in Travancore divided by the income on which it was charged ;

(b) the expression “United Kingdom Income tax” means income tax chargeable in accordance with the provisions of the Income Tax Acts.

2. *Relief in respect of the British Indian Income Tax.*

If a person has paid income tax in Travancore on any income for any year, and he has also paid income tax in British India in respect of the same income, and the rates at which he has paid in both the places are not the same, he shall be entitled to apply to the Collector and obtain a refund of half the amount of tax calculated on the said income at the lower of the two rates.

Illustration. If the British Indian rate be 4 annas in the Rupee, and the rate in Travancore be 2 annas in the Rupee, where any income is taxed both in Travancore and in British India the assessee would be entitled to get back by way of refund at the rate of one anna in the Rupee.

Explanation. The expression “Income Tax in British India” means “Income Tax (including super-tax) chargeable in accordance with the law of Income tax in British India.

3. No claim to any relief under Rule 1 or 2 shall be allowed unless it is made within one year from the last day of the year in which the tax was recovered.

4. These Rules shall take effect from the 1st Chingom 1099.

Chapter VII. Miscellaneous.

Power to make exemptions, &c.

43. Government may by notification in the Government Gazette make an exemption, reduction in rate or other modification in respect of income tax in favour of any class of income or in regard to the whole or any part of the income of any class of persons.

Exemptions.—In addition to the exemptions in Sections 3 (2) and 5 (2), the following further exemptions have been made by the Government in exercise of the powers conferred by Section 43 of the Regulation :—

NOTE:—1. The following classes of income shall be exempt from payment of income tax and they shall not be taken into account in determining the total income of an assessee for the purpose of this Regulation.

(1) Such portion of the income of a member of His Majesty's Naval, Military or Air Forces, British or Indian, or of the Royal Indian Marine as is compulsorily deducted from his salary by the orders or with the approval of the Government of India for payment to a mess, wine or band fund.

(2) Profits earned by any Co-operative Society in Travancore registered under Regulation V of 1112 or dividends by members of any such society out of such profit.

(3) The income derived by any educational institution existing solely for educational purposes and not for purposes of profit from fees and other receipts of a similar character.

(4) Pensions granted to members of His Majesty's Naval, Military or Air Forces in respect of wounds or injuries received in action or in the performance of Naval, Military or Air Force duty otherwise than in action.

(5) Pensions granted to members of His Majesty's Naval, Military or Air Forces who have been invalided from Naval, Military or Air Force service on account of bodily disability attributable to or aggravated by such service.

(6) The pension paid by the Travancore Government to their retired officers who reside beyond the limits of India and whose pensionary income is subject to the payment of income tax under the laws of the country where they reside. (This exemption shall not apply to cases where the liability of the above class of income to the payment of income tax to this State is specially provided for in the covenants or orders of appointment of these officers.)

(7) Lodging allowances paid to the officers on study leave under the rules regarding the grant of such leave.

NOTE —2. The following classes of income shall be exempt from payment of income tax and they shall be taken into consideration in determining the total income of an assessee for the purpose of this Regulation.—

(1) Interests on deposits in the Anchal and Treasury Savings Banks.

(2) Interests on deposits in the Co-operative Societies of the State registered under the Co-operative Societies Regulation V of 1112, as a tentative measure.

(3) Army of occupation bonus paid by the British Government to the British officers serving with the Travancore State Forces.

(4) Sums received by a person on account of salary, bonus, commission or other remuneration for services rendered, or in lieu of interest on money advanced, to another person for the purposes of the latter's business.

Where such sums have been paid out of, or determined with reference to, the profits of such business

and by reason of such mode of payment or determination have not been allowed as a deduction but have been included in the profits of the business on which income tax

been assessed and charged under the head "business":

Provided that such sums shall not be exempt from the payment of any super-tax which may come into force, unless they are paid by a person other than a company and have already been assessed to super tax.

Delegation of certain powers of Government.

49. Government may, by notification in the *Government Gazette*, delegate to the Chief Revenue Authority all or any of the powers conferred on them by this Regulation for the appointment of officers to exercise or perform the powers or duties of Collectors of Commissioners, and all or any of the powers conferred on them by Section 35 and the proviso to Section 41.

SCHEDULE 1.

RATES OF TAX.

(See Section 13)

	Rate.
A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company	
(1) When the total income is less than Rs. 2,000	Nil.
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000	Ten cash in the rupee.
(3) When the total income is Rs. 5,000 or upwards but is less than Rs. 10,000	Twelve cash in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 15,000	One chackram in the rupee.
(5) When the total income is Rs. 15,000 or upwards, but is less than Rs. 20,000	One chackram and four cash in the rupee.
(6) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000	One chackram and twelve cash in the rupee.
(7) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	Two chackrams in the rupee.
(8) When the total income is Rs. 40,000 or upwards, but is less than Rs. 50,000	Two chackrams and eight cash in the rupee.
(9) when the total income is Rs. 50,000 or upwards, but is less than Rs. 1,00,000	Two chackrams and twelve cash in the rupee.
(10) When the total income is Rs. 1,00,000 or upwards	Three chackrams in the rupee.
B. In the case of every company and registered firm, whatever its total income	Three chackrams in the rupee.

SCHEDULE II.

RATES OF REFUND.

(See Section 36)

	<i>Refund.</i>
(1) Less than Rs. 2,000	Three chackrams in the rupee.
(2) Rs. 2,000 or upwards, but less than Rs. 5,000	Two chackrams and six cash in the rupee.
(3) Rs. 5,000 or upwards, but less than Rs. 10,000	Two chackrams and four cash in the rupee.
(4) Rs. 10,000 or upwards, but less than Rs. 15,000	Two chackrams in the rupee.
(5) Rs. 15,000 or upwards, but less than 20,000.	One chackram and twelve cash in the rupee.
(6) Rs. 20,000 or upwards, but less than Rs. 30,000.	One chackram and four cash in the rupee.
(7) Rs. 30,000 or upwards, but less than Rs. 40,000	One chackram in the rupee
(8) Rs. 40,000 or upwards, but less than Rs. 50,000	Eight cash in the rupee.
(9) Rs. 50,000 or upwards, but less than Rs. 1,00,000	Four cash in the rupee.

APPENDIX 9.

[SEE CHAPTER 8, ARTICLES 312 (NOTE 5) AND 313 (d)]

**Rules to be observed in the case of Public Servants
entering into Financial transactions
with any persons.**

1. In these rules, *Public servant* means any officer drawing his salary or any part of his salary from the Public Revenues, and includes also officers in the service of Municipal Councils and other Local Bodies.

Insolvent means any person who is declared as insolvent by a competent court of law under the Insolvency Regulation VIII of 1090.

Attachment means attachment by a competent court of law as provided for in the Code of Civil Procedure or any other law in force for the time being.

2. These rules shall apply only to persons who are declared insolvent or whose salary is placed under attachment.

3. Every Public Servant—

(a) who is declared an insolvent ; or

(b) a moiety of whose salary is being constantly attached ; or

(c) a moiety of whose salary has been continuously under attachment for a period exceeding two years ; or

(d) a moiety of whose salary has been attached for a sum which cannot by that process be paid up within a period of two years,

is liable to removal from the Public Service, provided, however, that such removal will not ordinarily result in the forfeiture of the pension which the person concerned would then be entitled to under the rules.

Exception.—No Public servant shall, however, be liable to removal from service whose insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence he could not have prevented or over which he had no control or which has not proceeded from extravagant or dissipated habits. The burden of proving such special circumstances shall always be upon the Public servant concerned,

4. On receipt of information that a Public servant has been declared insolvent or that his salary has been attached etc., the Head of the Department or the Head of the Office shall, in the case of those Public servants who are appointed by the Government, communicate the fact forthwith to the Government, and in the case of those Public servants whom they themselves or their subordinates are competent to appoint, take or cause to be taken such action as may be called for under rule 3.

5. The plea that insolvency or indebtedness has been caused by standing security for other persons shall in no case be accepted as an excuse for abating the action under these rules.

6. In every case of removal from service ordered by the Head of a Department or the Head of an Office or any other Officer an appeal shall lie to Government, provided the appeal is preferred not later than 60 days from the date of receipt of the order of removal from service. An appeal preferred after 60 days may be entertained by the Government if they are satisfied that there was reasonable cause for the delay in the presentation of the appeal. (Notification R. Dis. 1186/31/Gl. dated the 27th June 1931).

APPENDIX 10.

(SEE CHAPTER 8, ARTICLE 357)

Instructions regarding Railway Warrants.

1. Railway Warrants are in Police Department Form No. 186, a sample of which is appended to these instructions. They will be accepted without question by Station Masters or Booking Clerks as a cash payment for value of tickets supplied, provided that rules 1 to 5 printed on the reverse of the foil headed "For Railway" are observed.

2. (i) The foils of each from should be machine numbered as in the case of cheque books. The books also should be numbered.

(ii) One book of forms will be supplied to each charging Station

(iii) On the inside of the cover of each book the following information will be noted,

Book No

Warrants Noto No.....Issued
to the Inspector in charge of.....Station on.....

District Superintendent of Police.

Date of receipt back from the Inspector.....

District Superintendent of Police

3. On receipt of a book of forms, the Inspector will be responsible for examining it and satisfying himself that it is perfect in all respects. If he finds any defects therein he should at once report the matter to the District Superintendent of Police and also return the book. The District Superintendent should at once supply the Inspector with another book and investigate the cause of the defects found in the book returned.

4. The used up books will be preserved for a period of three years.

5. Railway warrants will be made out in English. Separate warrants should be used for contingent and travelling allowance charges and the warrants for travelling allowance charges should mention the name or names of individuals (with designation). The foil headed "For Office Record" will be retained in the office of issue, and after completion of columns 1 to 3, the remaining two foils will be handed over to the officer in charge of the travelling party, who will fill up column 4 in each, sign the Railway foil and present them both at the Railway Station. The Railway authorities will then

issue the tickets required and also return the foil "For Superintendent of Police" with the blanks filled in. This foil will be sent by the officer in charge of the party to the officer in charge of his Station, who will collect together all the foils received in the course of the month and attach them to the travelling allowance or contingent bill of his Station as the case may be.

6. The foils headed "For Railway" will in accordance with Rule 6 printed on the reverse, be presented by the Railway Administration to the Commissioner of Police, Travancore, along with their monthly bills for payment. The Commissioner of Police will pay the amount of the bill in full to the Railway Administration immediately on its receipt subject to the corrections, if any brought to notice within six months of the presentation of the bill by the Railway Administration. See Article 104. The Commissioner of Police will forward the foils to the District Superintendents concerned for comparison with the office copies of travelling allowance and contingent bills (to which foils marked "For Superintendent of Police" will be attached) for either (i) acceptance or (ii) report to the Commissioner of Police of the amount to be recovered (a) from Police Officers on account of misuse or wrong use or (b) from the Railway Company because of overcharges.

7. The Commissioner of Police will forward to the Account Officer for pre-audit before the end of the month, detailed travelling allowance and contingent bills of the Districts concerned on this account together with the Railway Warrant foils headed "For Railway" and a statement in the following form showing the distribution of the amount by districts and the detailed budget heads to which it has to be debited.

	District.			District.			District.		
	Rs.	Ch	C	Rs.	Ch.	C.	Rs.	Ch.	C.
I. Travelling Allowance to Head Constables and Constables.									
II. Batta to Prisoners.									
III. Other Contingencies.									
Total.									

Commissioner of Police.

8. The Account Officer may, over and above the check exercised by the Commissioner of Police, make any further disallowances which he deems fit and intimate the same to the Commissioner who will take steps to have such amounts recovered in due course from the parties concerned.

9. The District Superintendents of Police will check the fares entered therein and will bring overcharges if any, to the notice of the Commissioner of Police. The Railway Administration will be liable to refund the amount if the Commissioner of Police raises an objection within six months of the presentation of the bill by the Railway Administration.

10. (i) Careful attention should be paid to the rules on the reverse of the foil headed "For Railway" of the form of Railway Warrants.

(ii) Whenever possible, Railway Warrants shall be issued at the Station of departure for the return journey also.

(iii) No one of and above the rank of a Sub-Inspector of Police is entitled to travel under these warrants and, if presented by an officer of and above that rank or by an officer not in uniform, tickets will be refused.

(iv) Railway warrants may be used for the conveyance of *kapal* to officers in camp provided that expense or time can be saved thereby.

11. An officer issuing Railway Warrant should invariably enter the following particulars on it:—

(i) Name and number of Police Officer and nature of duty

(ii) Reasons for travelling by mail train.

(iii) in the case of transfer, whether it is on public grounds or at the request of the Officer or for misconduct.

(iv) If a constable is sent to obtain an extract of previous convictions, why he is sent instead of obtaining the information by Anchal.

(v) In the case of treasure escorts, the weight of treasure and number and date of luggage ticket, which should be entered on the Railway Warrants for both the forward and return journeys.

12. When prisoners are taken by rail, separate Railway Warrants shall be issued for the prisoners and the Policemen who escort them.

13. Prisoners shall not be sent by mail trains except for special reasons.

14. Reserved accommodation for Civil prisoners—

(a) when the number of civil prisoners and escorts exceeds five a third class compartment will be reserved whether the reserved compartment is asked for or not at the same fares as applicable to the public, subject to a minimum charge of Rs. 5 per compartment. The number of prisoners and escorts in the reserved compartment should not exceed the carrying capacity.

(b) When the party does not exceed five in number, it may be accommodated with ordinary passengers, provided the prisoners are not insane, violent or dangerous. Insane, violent or dangerous civil prisoners must travel in reserved compartments.

(c) When reserved accommodation is required to be provided the necessary notice prescribed in the South Indian Railway Coaching Tariff must be given.

Prisoners, Insane persons and Escorts—

(a) Military prisoners in all cases, civil prisoners, if insane, violent or dangerous, and other parties of prisoners and escorts when, inclusive of escorts, the parties exceed five in number, must travel in reserved compartments.

(b) Such parties cannot however be provided with reserved accommodation in trains composed entirely of open corridor stock unless sufficient notice is given to enable arrangements to be made to provide vehicles with small compartments.

(c) Civil prisoners and escorts, when the party does not exceed five in number, may be accommodated with ordinary passengers, provided the prisoners are not insane, violent or dangerous.

(d) Any reserved accommodation for conveyance of prisoners and escorts must be first filled up by subsequent parties of prisoners and escorts before a second or more compartments are reserved at Stations in advance.

(e) When accommodation is reserved for prisoners and escorts over Foreign Railways, the minimum fares for the respective Railways will be charged for each compartment.

(f) When reserved accommodation is required to be provided under these rules the notice prescribed must be given.

Police Dept. Form No 186
FOR OFFICE RECORD.

Book No. Order No.....

POLICE OFFICE,
DISTRICT,
TRAVANCORE.

Dated 19

Railway Warrant

To
THE STATION MASTER,
STATION.

No Rank and name of men for whom conveyance is required.		Class for which accommodation is required.	Number authorised to travel and not to be exceeded.
No. & Rank.	Name.		
1	2	3	

BAGGAGE (See Note 2).

Nature	Amount	Weight.

PURPOSE OF JOURNEY.

- 1 Escort of prisoners.
- 2 Escort of Government treasure.
- 3 Transfer
- 4 Other duty (nature to be specified)
(Delete as may be necessary.)

Station

Date 19

Signature and Designation
of issuing officer

From Station

To Station

- Note —1 Columns 1, 2 and 3 must be filled up by the officer issuing the warrant
- 2 Charges for excess personal luggage of policemen are not authorised baggage charges and must not be included in this form, but

67
Police Dept Form No 186
FORM OF POLICE REQUISITION AND RAILWAY WARRANT.
FOR RAILWAY.

Book No Order No.....

POLICE OFFICE,
DISTRICT,
TRAVANCORE.

Dated 19

Railway Warrant.

To
THE STATION MASTER,
STATION.

Conveyance by railway is required for the undermentioned proceeding on duty from to via
by — mail — train on presentation of this warrant.

No Rank and name of men for whom conveyance is required.		Class for which accommodation is required.	No authorised to travel and not to be exceeded	No actually provided with conveyance.	Rate	Amount	Individual Nos. of tickets issued
No. & Rank	Name.						
1	2	3	4	5	6	7	

BAGGAGE (See Note 2).

Nature.	Amount.	Weight.

PURPOSE OF JOURNEY.

- 1 Escort of prisoners
- 2 Escort of Government treasure weighing
- 3 Transfer.
- 4 Other duty (nature to be specified)
(Delete as may be necessary)

Mounds
Seers taken on luggage
Ticket No.
Dated

Signature and designation of
issuing officer.

Note — Columns Nos 1, 2 and 3 must be filled up by the officer issuing the warrant. Columns Nos 4, 5, 6, 7, 8 must be filled up by the Railway Administration after being completed should be forwarded to the Railway. And other directions should be followed.

CREDIT NOTE.

To
THE ACCOUNT OFFICE
TRIVANDRUM.

Certified that the accommodation shown in column 1 has been provided.
Pay to the — Railway Administration or order the sum
of Rupees — as particularised above.

Rupees
Station
Date

Signature of Station
Master or Clerk.

Signature of officer travelling
or in charge of Police

- Note 1 Form in duplicate to be given
- 2 Charges for excess personal luggage of policemen are not authorised baggage charges and must not be included in this form but paid for by the owner.
- 3 Warrant will not be accepted by Railway unless they bear the Stamp of the office of issue

of the district, and the designation of the Warrants will be issued by the Reserve by such Inspectors and Officers in charge as for the purpose.

officer in charge of a Police Station is, if presented by an officer of and above tickets will be refused.

rations must be attested and no omissions illegible owing to correction or other- issued.

at the numbers in column 1 are correct, ing being less than the number entered in the entries in the latter to agree with ration or if unable to write, he shall take variants who shall correct and initial

dinary tickets of the class required will

id forwarded by the Railway Administra-
ncore, as vouchers in support of bill for
f pay the amount of the bill to the Rail-
eipt by cheque subject to corrections, if
f the date of presentation of the credit
omissioner of Police will arrange for the
it and claim from the Railway Admini-
of the presentation of the bill the amount
id to be necessary by the Commissioner of
will be recovered by him from the officer
inistiation.

APPENDIX 11.

[SEE CHAPTER 9 ARTICLE 369 (D).]

Model Form of Bond of Indemnity for Drawing Leave Allowance, etc.

This Indenture made between Banker carrying on business as a Banker under the style or firm of of the one part and the Dewan of Travancore acting for and on behalf of the Government of His Highness the Maha Raja of Travancore of the other part.

Whereas the said Messrs as such Bankers as aforesaid have been in the habit of receiving from the Account Officer, Trivandrum, payment of the sums from time to time payable to their customers by way of pay, pension or allowances upon production at the time of each such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums, the Government of His Highness the Maha Raja of Travancore have agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said has agreed to enter into the covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said agreement and in consideration of the premises he, the said hereby § covenants with the Dewan of Travancore that so long as the production of the certificates hereinbefore referred to shall be dispensed with, the said firm of will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pensions or allowances as are hereinbefore referred to, communicate the date of such death to the Account Officer for the time being and further that the said firm will immediately after the expiration of the said period of seven days repay and refund to the Dewan of Travancore for the time being so much of any moneys which may have been received from the Account

*In this form there is only one partner, if there are more, the necessary alteration should be made.

§If there are two partners, the words "jointly and severally" should be inserted here.

Officer for the time being on behalf of any customer as shall be in excess of the amount of pay, pensions or allowances to which such customer was entitled up to the date of his decease and further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners, the surviving or continuing partners or partner shall forthwith communicate such change and the name or names of any new partner or partners to the Account Officer for the time being. Provided lastly and it is hereby agreed and declared that the expressions "the firm of " and "the said firm" shall signify and extend to as well the said as also any other person or persons who may for the time being constitute the said firm. In witness whereof the said has hereunto set his hand and seal the day and the year first above written.

APPENDIX 12.

(SEE CHAPTER 10, ARTICLE 392.)

**Instructions for drawing the pay and allowances
of Sub-Inspectors, Petty Officers and Peons
of the Excise Department.**

APPENDIX 13.

(SEE CHAPTER 11, ARTICLE 431.)

Rules relating to purchase of Store Articles by Government Offices.

The following rules are laid down for the guidance of officers making purchases on behalf of Government.

1. These rules apply to all kinds of articles whatsoever, whether manufactured or unmanufactured and to all departments of the State and also to purchases made on behalf of Local Funds, provided that, whenever there is a conflict between these rules and those prescribed by or under the authority of Government on the subject for any particular department, the special rules of the department will be followed.

NOTE —1. The rules in this Appendix apply *mutatis mutandis* also to all works executed on behalf of Government or Local Funds.

NOTE —2. The following are exempt from the operation of these rules :—

(i) The purchase of uniforms for nursing sisters in all the hospitals in the State.

(ii) The purchase of sewing materials required for the examination in needle-work and garment-making, and for the examination in needle-work for the Vernacular School Leaving Examination.

(iii) The purchase of books in all departments.

Selection of Articles.

2. (a) When articles of the kind required are produced in the Travancore State in the form of raw material or are manufactured wholly or substantially in Travancore, such local articles should be purchased by preference, provided the price is not higher than that at which articles of similar quality produced or manufactured outside Travancore can be obtained. Articles made in Travancore from Travancore materials should have the first preference.

(b) When articles of the kind required are not produced or manufactured in the Travancore State but are produced or manufactured in other parts of the Indian Empire, such Indian articles should be purchased by preference, provided their quality, whether manufactured from Indian or imported materials, is sufficiently good for the purpose and the price charged for them is not unfavourable.

(c) In the case of important construction work let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contractor, subject to the following conditions ;—

- (i) that the firm is approved by Government and
- (ii) that the materials are subject to the specification and tests prescribed by Government.

Purchase from approved Firms.

3. Purchases shou'd, as far as possible, be made from firms approved by Government. A list of approved firms under the various heads of supply for the several departments of the State is maintained in the office of the Secretary, Stores Purchase Committee. Each department or office should have a similar list of approved firms pertaining to it.

All applications from firms in the prescribed form (duly stamped) received by the several departments should be forwarded to the Secretary, Stores Purchase Committee.

The Heads of Departments may make purchases from any firm outside the list, when it is advantageous to Government to do so. The Officer making such purchases should however take necessary action as specified above for the inclusion in the approved list, of the names of such of the firms, purchases from whom have been found to be satisfactory, and which satisfy the conditions laid down by the Government.

Indents.

4. At the end of each official year, each department should prepare a list of articles required during the next official year, on the basis of the consumption during the previous three or five years, and with reference to factors, if any, which justify an increase or decrease compared with the average. The lists for each year should also be based on the sanctioned budget and should be prepared, duly allowing for the carrying over of stock for at least one quarter of the succeeding year. As soon as the list is prepared, the required sanction of Government or other competent authority should be obtained for the purchase.

Direct Purchases by Departments Local purchases.

5. In the case of provisions such as food grains which it would be cheaper and more convenient to purchase in the local market, the supply may be arranged for at the discretion of the head of the department either by auctioning out the contract under Rule or by calling for tenders as per Rules 7 to 9.

Auction system.

6. In case the auction system is proposed to be adopted, the contract for the supply should be publicly auctioned in the office where the articles have to be delivered and the contract should ordinarily be given to the lowest bidder. When the value of the articles exceeds Rs. 2,500, the auction has to be confirmed by the Government. The auction should be advertised in the manner described in rule 7 but no advertisement need be inserted in any newspaper outside Travancore even when the value exceeds Rs. 5,000. The auction list should be carefully preserved for five years.

NOTE.—1. In H. II, The Maharaja's Garage and Stables and in the Ulsavamatom the auction has to be confirmed in every case by the Palace.

NOTE.—2. In the Museum and Public Gardens and Zoo, the auction has to be confirmed by the Government where the amount exceeds Rs. 1,000 per annum.

Tender System.

7. In cases in which no special orders exist and in which the supply cannot be arranged under the auction system, and also in cases in which purchases can be made by the departments themselves directly from firms without reference to the Stores Purchase Committee tenders should be called for according to the rules given below :

(a) (i) Materials which are likely to depreciate or deteriorate should not be purchased long in advance of requirements.

(ii) A cash deposit as earnest money should ordinarily be insisted upon, the amount being nominal but fixed with reference to the value of the orders and the status of the tenderer.

NOTE.—Heads of departments, may, by general or special orders dispense with cash deposits in the case of firms of established repute. Savings Bank Deposits or Government Promissory Notes may also be accepted.

Notice calling for tenders.

(b) At least three months before the articles are required, a notice calling for tenders for the supply should be posted in the office of the officer concerned, and where the value of the supply exceeds Rs. 500, should be published in the Government Gazette also in two successive issues. The notice should give a full description regarding quality, quantity, place, time of delivery, etc., and should also state, where samples can be seen by intending tenderers. Tenders should be required to be submitted in the particular form printed with the notice. In the case of departments requiring large supplies, fairly evenly distributed throughout the year, tenders for the annual supplies to be delivered in specified instalments at intervals may be called for. There is no objection, however, to accept tenders for shorter periods in such cases if the purchasing officer considers it necessary.

Exception.—If it is impracticable and inconvenient to give the three months' notice, the period may be reduced to three weeks in the case of (i) local purchases of provisions and other articles of common use, by all departments and (ii) all purchases by H. H. The Maha Raja's Garage and Stables and Ulsavamatom.

(c) Copies of all notices calling for tenders should be sent to the firms dealing with the particular class of articles.

(d) If the value of the supply exceeds Rs. 2,500 the notice calling for tenders should also be published in three issues of a leading English or Vernacular Newspaper published in the Travancore State. The paper should be selected by the purchasing officer with due regard to the nature of the tender. If the value of the supply exceeds Rs. 5,000 the notice should also be published in three successive issues of a leading English newspaper in Madras and of a similar paper in Bombay and Calcutta.

NOTE —It is not necessary to publish lengthy and detailed notices in newspapers and it would be sufficient if short notices are published indicating the nature of the articles required and stating that detailed information would be found in a particular issue of the *Gazette* or in the office concerned. The detailed notices should however, be published in the *Gazette* and the spare copies kept in the office concerned for distribution.

(e) When it is known that articles of the kind required cannot be had from any firm or agency in India, the tender need not be published in the *Gazette* or Newspapers. Copies of tender should, however, be sent by registered post to all firms dealing with that class of articles.

Acceptance of tenders.

(f) Other conditions being equal, the lowest tender should be accepted but the acceptance or rejection of tenders is left entirely to the discretion of the officer responsible for the purchase of the materials or other sanctioning authority and no tenderer is entitled to ask the cause of the rejection of his offer. In accepting tenders, other things being equal, producers, manufacturers and firms in the Travancore State should be given preference. Particular attention should also be paid to the fact that in calling for and accepting tenders the place of delivery of the articles is an important factor. Delivery at the office at which the articles are required for use or distribution and payment for the articles in Rupees should be required wherever possible and the rates compared on that basis. But if it is not possible or advantageous to insist on delivery at the office, then all the transit and other incidental charges should be added to the respective rates to make the comparison fair to all tenderers.

In all cases of purchases exceeding Rs. 2,500 in value, the tenders received should be submitted to Government for sanction by the Head of the Department concerned, with a note embodying his own definite recommendation.

A copy of the tender accepted by the department should be sent to the Account Officer for information.

7. In cases where orders are placed with firms on indents sanctioned by the Government, Heads of Departments may admit an excess up to 5 per cent over the total sanctioned cost of the indent, provided that the quantities passed by the Government are adhered to and the total expenditure does not exceed the budget allotment.

Exception.—This has no application to H. H. The Maha Raja's Garage and Stables.

NOTE.—1. In all cases of purchase in H. H. the Maha Raja's Garage and Stables and in Ulsavamatom the tenders received should be submitted by the Kariakars to the Palace for sanction.

NOTE.—2. In the Museum and Public Gardens and Zoo the tenders received should be submitted to Government for sanction where the amount exceeds Rs. 1,000 per annum.

Exception.—This rule will not apply to the Public Works Department where the powers of the several officers to accept tenders will be as laid down in the Departmental Codes.

The file of tenders.

8. The file of tenders with the orders of the purchasing officer accepting a particular tender should be carefully preserved for five years for purposes of reference.

(a) An agreement in writing should ordinarily be entered into with the successful tenderer, but long term contracts should be avoided. A definite price should always be settled for each article to be supplied.

(b) Security should, at the discretion of the officer, be taken for the due fulfilment of a contract equivalent to 10 per cent. of the total value of the contract or in such other proportion as may be fixed under rule in practice. This security may be in one of the forms given in Article 196.

(c) Officers inviting tenders should remember that the acceptance of tenders and the signing of an agreement on behalf of Government can be done only by such officers as have been specifically authorised to enter into contracts and that it is therefore necessary that such an agreement should be signed by the authority competent in that behalf.

(d) The agreements are liable to stamp duty but registration is optional.

9. If no suitable tenders are received the purchasing officer may with the sanction of Government order the articles required from one of the firms approved by Government.

NOTE.—In H. H. The Maha Raja's Garage and Stables the Kanakai may, with the sanction of Palace, order the articles required from one of the firms dealing in the articles in question.

Direct purchase from recognised firms.

10. When there is serious risk of inconvenience or loss to the Public Service either by arranging the purchase of articles through the auction system or by waiting to obtain them by the tender system, or when the articles are urgently required, an officer may obtain quotations from two or more principal firms in India dealing in the articles required and make direct purchase from the firm whose quotations are the lowest. The nature of the urgency or of the special circumstance which renders a deviation from the auction or the tender system should be explained in the bills presented for encashment.

NOTE—1. Articles urgently required in connection with the tours of H. H. the Maharaja and the entertainment of State guests may be purchased from the firms approved by Government and from those of equal standing, without calling for tenders.

NOTE —2 The Superintendent, Reformatory School may purchase from the Co-operative Stores, Trivandrum, such of the articles required as are available there.

NOTE —3. The Principal, College of Science may purchase silver for the use of the College from the markets at Alleppey or Bombay.

NOTE 4 —In H. H. The Maha Raja's Garage and Stables, when the articles are urgently required, the Kariakar may make direct purchase with Palace sanction. If the articles are of special make and can be purchased only from special manufacturers or their agents, they may be directly purchased from them, with such sanction.

NOTE —5 Seals required for the Anchal Department may be purchased by the Anchal Superintendent direct from Messrs. D. K. & Sons, Aligarh.

11. When, owing to the greater promptitude of supply by particular agencies of the special manufacture of some articles by certain firms, substantial economy can be effected by deviating from the tender system, officers may purchase direct such articles from the firms or agencies concerned.

NOTE :—When the bill for a purchase made under this rule is sent for audit, the drawing officer should record a statement explaining briefly the necessity for deviating from the tender system.

Purchases not exceeding Rs. 100 in value.

12. The auction or tender system should *invariably* be adopted, (except in the cases specified in rules 10 and 11 above) for all purchases exceeding Rs. 100 in value widest publicity being given to the notices inviting tenders or intimating auction so that the cheapest rates and best terms may be secured. In the case of supplies of the value of Rs. 100 or less also auction or tender system should, as far as possible, be adopted. If the purchases are proposed to be made direct from any recognised firm dealing in those articles preferences should be given to Travancore firms, other things being equal.

Petty purchases.

13. Petty purchases of Rs. 25 or less are not regulated by these rules and may be made in any way at the discretion of the purchasing officer.

General Rules.

14. Officers making purchases will see that a large purchase is not split up into several smaller ones for evading the rules relating to the larger purchases. When several small purchases of the same class of articles are made within a period of three months, an explanation should be given on the bills stating why the purchases could not be made together.

A certificate in the form noted below should be furnished by all disbursing officers on bills relating to purchase of stores exceeding Rs. 100 in value :—

“Certified that all commission—wholesale, retail or special—obtainable in respect of the purchases included in this bill has been recovered and that the amount of such commission in whatsoever manner received has been credited to Government in cash—*vide* Treasury receipt enclosed by deduction from bill—*vide* bill No. or Certified that no commission has been allowed by the firm.”

NOTE. — Government servants are debarred from appropriating to themselves any cash or other deductions or any payments received in connection with the purchase of articles on behalf of Government.

Purchase through Stores Purchase Committee.

15. To deal with all large purchases required for the several departments of the State, a Committee styled ‘The Stores Purchase Committee’ has been constituted by Government. The rules of procedure and functions of this Committee have been laid down in Government Order R. Dis. No. 1946/36/P. W., dated 23rd October 1936.

This Committee will discharge generally the following functions :—

(i) Consolidation and classification of indents for the purchase of stores, during every year, of all departments of the State ;

(ii) Publication of information in as wide and effective a manner as possible, as regards large purchases likely to be made on behalf of Government so as to elicit the most favourable terms as regards price, quality, delivery, etc.;

(iii) Continuing in close touch with the market conditions and with the wholesale manufacturers and dealers and supplying correct information, to the various purchasing departments from time to time ;

(iv) Obtaining and comparing of quotations in consultation whenever necessary, with the purchasing agents in foreign countries ;

(v) Collection of correct and up-to-date information regarding Indian firms in general and Travancore firms in particular, who are able to satisfy any of the requirements of the purchasing departments of the State ;

(vi) Supervision and check in respect of contracts and agreements and enforcement of the terms of the contract as regards delivery, prices, inspection, etc. ;

(vii) Arranging for inspection by experts in the course of the goods ordered, to the extent necessary ;

(viii) Arranging for the prompt clearance at ports of goods ordered from foreign countries and instituting claims for losses in transit, etc. ;

(ix) Making arrangements for carrying out tests of goods on delivery ;

(x) Generally, serving as a co-ordinating agency for all purchasing departments as well as for inter-departmental purchases.

16. The Committee will have jurisdiction over the purchase of such kinds of stores to be procured in India or abroad as are likely to be required by more than one department in common and in fairly large quantities as also in the case of individual items of stores exceeding Rs. 1,000. Indents for such stores should be sent to and purchases effected only through the Committee. The limit of Rs. 1,000 in the case of individual items of stores should not be taken to apply to the purchase of stores which are in common requisition by more than one department and which taken in the aggregate in the State as a whole are likely to exceed that limit in value in a year in respect of any one commodity. The Heads of departments and offices should however see that articles of the same kind required for the whole year are, as far as possible, included in a single indent. The limit of value referred to above should therefore be taken to apply only to the purchase of stores in emergent cases, which could not be foreseen at the time of the preparation of the annual indent. The rules regarding the purchase of stores through the Stores Purchase Committee are not applicable to Local Bodies (Municipalities &c.)

17. The responsibility for obtaining competent sanction for the purchase of stores in each case will entirely rest on the indenting officer who will, in forwarding the indent to the Stores Purchase Committee, clearly specify whether the sanction of Government or other competent authority has been accorded to the purchase. He will also be responsible to see that the budget grant equivalent to the cost of purchase as estimated by him will be made available, that the required amounts are set aside for the purpose and are not utilized otherwise. Every indent for local or foreign purchases should be accompanied by a programme of supply and an estimate

of cost involved. A certificate (statement) in the Form annexed in duplicate, should accompany every indent for foreign orders. The Stores Purchase Committee will not place orders with foreign firms, unless this certificate (statement) accompanies the indent.

No officer of the State shall ordinarily have any authority to purchase any of the articles mentioned in the Annexure to this Appendix except through the Stores Purchase Committee.

NOTE. —Articles required for His Highness the Maharaja's Garage and Stables are excluded from the scope of the Committee.

Indents for the annual requirements of all the articles mentioned in the list should be sent to the Secretary, Stores Purchase Committee, in the prescribed form before the end of Meenom every year (*i. e.*) as soon as the budget of the Department for the ensuing year is sent to the Account Officer. The indents should be prepared with special reference to the probable requirements and the budget estimate for the ensuing year. Information regarding the actual quantity to be purchased, based on the sanctioned budget, should be furnished to the Committee as soon as the budget is sanctioned in Chingom.

Except in case of emergency, which it may not be able to foresee, a period of at least three months should invariably be allowed between the date of indent and the date on which the stores should be delivered to the indenting Department.

The Stores Purchase Committee does not stock any article ; but acts merely as an agent. The supply is arranged either by placing a separate order for the stores demanded or by combining the demand with others for compliance under a general contract.

On receipt of the indents from the several departments, the following procedure will be adopted by the Stores Purchase Committee in purchasing the stores :—

(a) All purchases in India shall be made by inviting tenders which may be :—

- (i) by advertisement, (open tender) or
- (ii) by invitation to a limited number of firms (limited tender) or
- (iii) by invitation to one firm only (single tender or private purchase).

(b) Competitive tenders should be invited except in the case of :—

- (i) Patents and specialities,

(ii) Highly finished work such as surgical and scientific apparatus.

In the case of these, single tenders may be invited from thoroughly reliable firms.

(c) As far as possible, arrangements shall be made for calling tenders simultaneously in foreign countries and in India. Tenders will be generally called for in Melom every year.

(d) After examination by the Committee, of the tenders received and comparing the price with the indent estimate of cost, and after consulting the indenting department concerned, the committee shall decide which tender shall be accepted. Tenders accepted by the committee should be submitted to Government for sanction.

NOTE --Tender rates approved by the Government can be subsequently enhanced by them on the recommendation of the committee when for any reason an increase in such rates is found necessary

(e) When a tender has been accepted by the Government on behalf of any one department, such acceptance shall be communicated to the successful tenderer as also to the department concerned. Immediately thereafter, the head of such department shall, in all cases of contract running throughout the official year or where supplies are spread over a fairly long period and also in the case of contracts of magnitude, arrange to obtain the necessary agreement from the successful tenderer embodying the conditions of the order and providing for the necessary penal clauses for any breach of the conditions of the contract. Copies of such contracts shall be forwarded to the Stores Purchase Committee and to the Audit Office.

(f) In the case of tenders accepted on behalf of more than one department, the committee will obtain agreements as above from the successful tenderers.

(g) The contracts relating to normal requirements of departments may be allowed to run for one year from the date they are let, special requirements being dealt with separately.

Shipping documents.

18. In all cases in which stores are purchased, arrangements shall be made to obtain three sets of shipping documents. One set shall be caused to be forward at the earliest possible date to the Receiving Agents if such Agents are appointed, one set will be caused to be similarly sent to the indenting officer and the third set

to the Secretary, Stores Purchase Committee. On receipt of the shipping documents, the indenting officer will issue necessary instructions to the Receiving Agents in the matter of the transmission of packages, etc., copies of such correspondence being simultaneously forwarded to the Secretary, Stores Purchase Committee.

Payment for foreign purchases.

19. Payment to firms abroad is made by the Account Officer through the Imperial Bank of India, on production of invoices, etc., supported by the certificate of the consulting agents, if any. The invoice sent by the Bankers to the Secretary, Stores Purchase Committee, is sent by the latter officer to the indenting officer, for transmission to the Account Officer, after countersignature by the competent authority, with the stock certificate, and the head of debit noted thereon.

NOTE 1.—In respect of foreign orders in which payment of a portion or full value of the articles against shipping documents or on arrival of the goods at the Port, is stipulated in the contract, under proper authority, such payments will be authorised by the Account Officer immediately on receipt of information from the indenting officer that the documents have been received by the Bank from the suppliers or that the goods have arrived at the Port. The balance value, if any, will be arranged to be paid on receipt by the Account Officer of a requisition from the indenting officer with the necessary certificate in the invoice.

In cases in which there is no agreement regarding payment in advance, payment will be arranged only after the articles have been actually received and brought to account.

NOTE 2 —With a view to avoid long delays in the settlement of claims payable in England and other foreign countries in respect of purchases made for Government departments, indenting officers will see that every possible care is taken to prevent the occurrence of omissions and mistakes such as those referred to below and that all particulars connected with the payment for the purchases of articles are correctly and fully furnished to the Account Officer as required in the rules.

(1) Placing orders in anticipation of Government sanction, without taking precautions for preventing delay in payment.

(2) Omission to issue instructions to the Audit Office in time for authorising payment under the impression that Government sanction to the expenditure is sufficient for the Audit Office to act upon.

(3) Issue of contradictory instructions to the Firms and the Bankers and to the Audit Office regarding conditions of payment, *viz.*, presentation of shipping documents, etc.

(4) Delay in verification of consignments and arranging with the Account Officer for authorisation of payment of the balance withheld.

In the case of the balances withheld in the first instance from the firms' invoices and which have to be authorised for payment after verification of the materials by the departments, the officers concerned should see that the materials are verified immediately on receipt and that requisitions to the Account Officer for the payment of the balances withheld are issued not later than a fortnight from the date of receipt of the materials.

Clearing charges.

20. The charges incurred by the clearing agents should be drawn and paid to them by the indenting officer, when they present the bills for the same.

Payment for local purchases.

21. Copies of orders will be simultaneously supplied to the indenting departments concerned as well as to the Audit Office and the suppliers will be directed to submit invoices and bills, in triplicate, to the indenting officer direct. The indenting officer shall, after verification and check with the copy of the order make the necessary arrangements for the payment. One set of the bills relating articles supplied should be sent to the Secretary, Stores Purchase Committee.

In cases where payment against shipping documents or by instalments is stipulated in a contract, the Secretary shall watch deliveries until the contract is fully and satisfactorily executed. Every care shall be taken that payment is arranged for only in accordance with the terms of a contract and that no delay occurs in payment involving the payment of interest on such delayed payments.

Account Officer's duties.

22. The Account Officer in passing bills for purchases will see that these rules are observed, a reference to the notice in the *Gazette* and newspapers advertising the auction or calling for tenders being given by the drawer in the bill when necessary. In cases in which, in the Account Officer's opinion, the rules have not been observed, he may refuse payment or hold the amount under objection until the sanction of Government is obtained by the purchasing officer.

Statement to be sent to the Audit Office by the Stores Purchase Committee in the case of all foreign orders in which part payment or full value of the invoices, against shipping documents is desired (in the first instance) to be made without any further reference from the Departmental Officer,

Indent number of the Stores Purchase Committee	Department and office (1) which places the order and (2) which is to be debited with the cost	Name and full address of the firm to whom the payment is to be made.	On what account	Cost of articles.	Freight, insurance and other amounts payable, if any.	Payment required to be made.	Number and date of Government Order or other competent authority sanctioning the purchase.	The account head and the provision in the budget to which the payment is to be charged	Particulars in brief as to terms of contract
1	2	3	4	5	6	7	8	9	10

11. B Only columns 2, 8, and 9 need be filled in by the Indenting Department.

Secretary, Stores Purchase Committee.

Signature and Designation of the Indenting Officer.

Annexure.

Consolidated List of Stores.

1. Bicycles.
2. Blankets.
3. Cement.
4. Charcoal.
5. Chemicals, Colours and Apparatus.
6. Clocks and Time-pieces.
7. Clothing and Uniform.
 - (a) Drill.
 - (b) Cotton goods.
 - (c) Woollen goods.
 - (d) Miscellaneous Uniform articles
8. Coal and Coke.
9. Cotton belting, rope, tape etc.
10. Cotton waste.
11. Cotton, Cotton-yarn and Silk-yarn.
12. Disinfectants.
13. Explosives.
14. Fittings—Electrical.
 - (a) Bulbs.
 - (b) Cells and Batteries.
 - (c) Fans.
 - (d) Machinery and Instruments.
 - (e) Wiring Accessories.
 - (f) Wires and Cables.
 - (g) Miscellaneous Electrical Goods.
15. Fittings—Sanitary.
 - (a) Galvanised Wrought Iron Pipes.
 - (b) Bends.
 - (c) Stop-cocks.
 - (d) Taps and Showers.
 - (e) Water-works Machinery and Instruments.
 - (f) Water-works—Miscellaneous.
16. Hardware.
 - (a) Mild Steel Channels.
 - (b) Cast Iron Pipes and Fittings.
 - (c) Iron safes.
 - (d) Galvanised Iron Wire.
 - (e) Galvanised Iron Pipes and Accessories.
 - (f) Conduit and Accessories.
 - (g) Stay-rods and Plates.
 - (h) Screws, Bolts, Nuts, and Miscellaneous.
17. Instruments. C.I.
 - (a) Drawing and Surveying.
 - (b) Mathematical.

-
18. Locks.
 19. Machinery and Spare parts.
 20. Manorial Requisites.
 21. Marine Requisites.
 22. Medicines and Instruments
 23. Medicines—Ayurvedic
 24. Metals.
 - (a) Copper wire.
 - (b) Copper sheets.
 - (c) Copper tapes.
 - (d) Pig lead.
 - (e) Tins
 - (f) Type metal, etc.
 - (g) Swedish Iron.
 25. Oils and Greases.
 - (a) Kerosine oil.
 - (b) Castor oil.
 - (c) Cocoanut oil.
 - (d) Grease
 26. Oil—Special.
 - (a) Lubricating oil.
 - (b) Diesel oil.
 - (c) Turpentine.
 - (d) Mineral Grease and Tallow.
 - (e) Petrol.
 - (f) Other oils.
 27. Paints and Painting Materials.
 28. Patties.
 29. Photographic Materials.
 30. Quinine and Cinchona.
 31. Spirit -- Denatured and Rectificatus.
 32. Stationery.
 33. Tar.
 34. Tiles.
 35. Tools (includes G. I. Buckets, Metal stamps, Hand Cuffs, Heel balls, etc.)
 36. Typewriters and Duplicators.
 37. Utensils.
 38. Wool and Woolen yarn.
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APPENDIX 14.

(See Chapter II Article 431.)

Miscellaneous Rulings relating to Contingent charges.
Explanation of charges, the sanction necessary
for them and other particulars.

Number of item.	Description of charge.	Explanations, special rules and restrictions
1	Advertise- ments.	<p>The previous sanction of the Government should be obtained for incurring expenditure for publishing advertisements in Newspapers.</p> <p><i>Exception.</i>—Publication of notices as per the rules in Appendix 13 is exempt from the operation of the above rule.</p> <p><i>NOTE.</i>—1. The Director of Public Instruction and the Surgeon General are competent to sanction advertisement charges up to Rs. 25 in each case.</p> <p><i>NOTE</i> - 2. The Public Service Commissioner is authorised to incur expenditure within budget allotment, for publishing in the Port St. George Gazette, Madras, and in Newspapers advertisements relating to his Department.</p>
2	Allowances to Amirtharikars	<p>For the transport of the rice required for His Highness' <i>Amrithu</i> from Ambalapuzha Kandukushu to Trivandrum, eleven <i>Amrithan Chumattukars</i> are permanently entertained. They are allowed a stipend of Rs. 5 each per mensem and are also given <i>Chumattucool</i> at Chs. 15 per bale of rice and free meals from Oottupuras on the way side. The <i>Amrithan Chumattuhars</i> of the Nedumudi Nelpura are however given a monthly allowance of Rs 3</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
2	Allowances to Amirthankais —(contd)	to cover the cost of their food en route to Trivandrum in lieu of free meals at Ootupuras when taking the <i>Amrithari</i> . (G. O Dis. No. 124/Revenue, dated 3rd January 1924).
3	Allowance for mustering female pensioners.	A sum of Rs 2 is sanctioned to female officers of the State for identifying each female pensioner exempted from personal attendance at treasuries.
4	Allowance— Miscellaneous.	<p>(1) A sum of Re 1 per mensem is sanctioned to one of the Musicians in the State Forces Band who assists the Director of Music as Music Copyist (G. O R Dis. 2541 of 28/Judl. dated 1st October 1928).</p> <p>(2) The cleaners of State Cars may be allowed an allowance equal to the amount of daily allowance admissible to them, had they belonged to the pensionable establishment, for all days of journeys and halts during tours, the charges being debited to "upkeep of motor cars." (C. 510 of 29/Acc. dated 25th October 1929.)</p> <p>(3) No allowance is admissible to the Auction-criers without the special sanction of Government. (D Dis. 93 of 35/Gl. dated the 25th January 1935.)</p>
5	Anchal charges on unfranked covers etc.	The excess charge levied by the Anchal Department on unfranked or unstamped or insufficiently stamped covers, packets, etc., despatched from one Government institution to another should be treated as a final charge of the office of the addressee and debited to his office contingencies under "Office expenses and

Number of item.	Description of charge.	Explanations, special rules and restrictions.
5	Anchal charges on unfranked covers etc. —(contd.)	<p>Miscellaneous". The addressee should then intimate the excess charge incurred to the sender who should take steps to recover the amount from the party at fault and credit the same as an item of revenue receipt of his (the sender's) department. (Pl. No. 2010 dated 29th November 1930.)</p> <p>The Non-official members of the Travancore Sri Mulam Assembly and the Sri Chitra State Council who have their places of residence outside the Trivandrum town are permitted to send all their letters, packets, etc., addressed to the Secretaries of either Chambers or to Government in respect of matters relating to the affairs of the Assembly and the Council as "Service Bearing" those letters, packets, etc., being in all cases duly franked by them in their capacity as members of the Legislature. The same privilege is also extended to such of the above members as have their permanent residence in the Trivandrum town, when they happen to be outside the town. The Anchal charges due on them at prepaid rates should be realised from the addressees concerned who will debit the same to their contingencies.</p>
6	Arms and Ammunition-	Application should be made to the Government for purchasing arms or ammunition required by any department
7	Articles—Foreign Import of.	<p>The following procedure is prescribed for the import, by Government Officers, of foreign articles for Government purposes :—</p> <p>(1) No subordinate officer should order from abroad articles above the</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
7	Articles— Foreign Import of —(contd.)	<p>value of Rs 50 at a time, the head of the department alone being authorised to order articles for higher amounts.</p> <p>(ii) No subordinate officer should place more than two foreign orders a year.</p> <p>(iii) The authority sanctioning the purchase should at the same time issue with such sanction an authorisation slip giving particulars of the goods ordered and certifying that they are for Government purpose, and the same has to be sent to the Customs House Officer by the importing officer direct.</p> <p>(iv) The mixing up of private transactions with Government orders is strictly forbidden. The customs officers should bring to the notice of the Government any such instance which is brought to light. (G. O. R. Dis. 2239/26/Devpt. dated 24th December 1926.)</p>
8	Athletic Games.	<p>(1) The Principals of His Highness the Maha Raja's College of Science and Arts may incur expenditure up to Rs. 100 each per annum on account of the entrance fees, etc., for the Sri Mulam and other Tournaments for the teams to be sent from the College. They are also permitted to incur expenditure in connection with athletic matches of the Colleges at Rs. 3 per match, the maximum number of matches for which such expenditure could be incurred in a year being six. The other educational institutions in Trivandrum, such as the Model School, may incur such expenditure up to the provision made in the Budget for athletics.</p>

Num-ber of item.	Description of charge.	Explanations, special rules & restrictions.																
8	Athletic Games —(contd.)	(2) The Principals of the Colleges of Science and Arts are authorised to employ athletic staff in the respective Colleges according to necessity but subject to budget provision. (R. Dis. 193 of 26/Edn. dated 28th May 1926.)																
9	Batta to complainants and witnesses in Criminal cases and to witnesses in Revenue or Forest cases.	<p>(a) <i>Official Witnesses.</i>—Government servants to whom the Travancore Service Regulations are applicable, summoned to give evidence in their official capacity are entitled to travelling allowance and batta at the rates prescribed in the Travancore Service Regulations.</p> <p>The court shall not however make any payment in such cases, but shall grant them certificates setting forth that they appeared to depose to facts coming to their knowledge in their official capacity, the date on which they appeared and the period for which they were detained, so as to enable them to draw travelling allowance and batta under Article 485 of the Travancore Service Regulations.</p> <p>(b) <i>Non-Official Witnesses.</i>— They shall be paid travelling allowance and batta at the following rates. But batta shall be paid only for those days for which travelling allowance is not claimed. When the amount of travelling allowance claimed for any day falls short of the amount of batta, only batta shall be paid.</p> <table><tr><td></td><td><i>First.</i></td><td><i>Second.</i></td><td><i>Third.</i></td></tr><tr><td>T. A. by Rail</td><td>I Class fare.</td><td>II Class fare.</td><td>III Class fare.</td></tr><tr><td>Do. by Road.</td><td>3½ Chs.</td><td>1 Ch.</td><td>½ Ch.</td></tr><tr><td>Batta per diem.</td><td>14 Chs</td><td>7 Chs.</td><td>4 Chs.</td></tr></table>		<i>First.</i>	<i>Second.</i>	<i>Third.</i>	T. A. by Rail	I Class fare.	II Class fare.	III Class fare.	Do. by Road.	3½ Chs.	1 Ch.	½ Ch.	Batta per diem.	14 Chs	7 Chs.	4 Chs.
	<i>First.</i>	<i>Second.</i>	<i>Third.</i>															
T. A. by Rail	I Class fare.	II Class fare.	III Class fare.															
Do. by Road.	3½ Chs.	1 Ch.	½ Ch.															
Batta per diem.	14 Chs	7 Chs.	4 Chs.															

Number of item.	Description of charge.	Explanations, special rules and restrictions.
9	Batta to complainants and witnesses in Criminal cases and to witnesses in Revenue or Forest cases —(cond.)	<p>The scale above fixed shows the maximum rates at which a Magistrate may allow batta and mileage to the several classes of complainants and witnesses. Sessions Judges and District Magistrates are authorised to pay the actual <i>bona fide</i> travelling and other expenses provided they certify that the charges are reasonable and that the above rates are insufficient to defray the charges. Such payments shall, however, in no case exceed Re. 1 per diem and seven chackrams per mile as mileage.</p> <p>All persons residing within 6 miles of the court may be considered as able to go and return the same day and should therefore be entitled only to one day's batta.</p> <p>Witnesses residing within a radius of 3 miles from the court shall be entitled to no travelling allowance.</p> <p>A detailed statement showing the name and rank of each complainant and witness for whom travelling allowance and batta are claimed, the number of miles travelled and the number of days detained at court should accompany the detailed bill.</p> <p><i>Exceptions.</i>—(a) In cases in which a public servant has to give evidence at a court situate not more than five miles from his headquarters, the court is authorised, where it considers it necessary, to pay him the actual travelling expenses incurred.</p> <p>(b) In cases in which the salary of the public servant summoned does not exceed</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions
9	Batta to complainants and witnesses in Criminal cases and to witnesses in Revenue or Forest cases — (contd.)	<p>Rs. 10 per mensem, the court itself is authorised to pay his expenses.</p> <p>(c) When a Government servant appears to give evidence in any case as a private person, the court shall pay him the travelling allowance and batta admissible under the rules of the court</p> <p>(d) <i>Officials</i> of the Madras Presidency and Cochin State appearing as witnesses in Travancore Criminal courts in their official capacity shall be paid by the courts the travelling allowance and batta they would be entitled to under the British and Cochin Service Regulations, respectively.</p> <p>(e) Retired officers summoned as witnesses under the circumstances mentioned in clauses (a) of Article 485 of the Travancore Service Regulations should be paid the batta and travelling allowance due to them for their appearance in courts by the court which summoned them as witnesses from the allotment under "Witness batta" according to its rules. If the officers are entitled to more</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
9	Batta to complainants and witnesses in Criminal cases and to witnesses in Revenue or Forest cases —(contd.)	than what is allowed them by the court in conformity with their rank, the difference should be paid by the department in which the officer was last serving. <i>Vide</i> Article 485 (d) of the Travancore Service Regulations. (R. Dis. No. 292 of 35/Judl., dated 7th September 1935.)
10	Batta to prisoners, other than under-trial prisoners, and Civil Debtors.	<p>Batta at the rates specified below may be paid to prisoners and Civil Debtors:—</p> <p>(1) Batta to short-term convicts and long-term convicts en-route to the Central Prison. Chs. 7 per head per diem. (G. Os. Nos J. 3321 dated 14th April 1914, J. 5501, dated 31st July 1914 and J. 9882/315 of 1908 dated 14th December 1917.)</p> <p>(2) Batta to Civil debtors incarcerated in Civil Jails in execution of decrees obtained by Government. Chs 10 per head per diem. (G. O. No. J. 6694/10 of 1909 dated 23rd July 1919.)</p> <p>NOTE.—1. Prisoners released from the Central Prison who have to proceed to a distance of more than 5 miles by road or more than 3 hours' journey by Rail or other mode of conveyance will be given batta at Chs. 7 per head per diem, for each day or part of a day required to complete the journey.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
10	Batta to prisoners, other than under-trial prisoners, and Civil Debtors— (<i>contd.</i>)	<p>Every prisoner (except an Indian Military prisoner) whose destination after release is on or near a line of Railway, shall be supplied with a Railway ticket of the lowest class to the station nearest his home or at which he was convicted as the Superintendent may decide.</p> <p>When a journey has to be made by boat or steamer, the prisoner shall be provided with a passage or passage money to the halting place nearest to his destination at the lowest rate.</p> <p>Sick prisoners on release, if unable to travel on foot, shall be provided with a cart or such cart hire as may be necessary.</p> <p>NOTE.—2. Each youthful offender on his release from the Reformatory will be granted allowance as per the rules detailed below :—</p> <p>(a) A boy whose home or the place where he has secured employment is on or near a Railway station, shall, on release, be supplied with a Railway ticket of the lowest class to the station nearest to the place of destination.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
10	Batta to prisoners other than under-trial prisoners, and civil debtors--(contd.)	<p>(b) When the whole or any part of the journey to the boy's house or place of employment has to be made in conveyance other than by rail, he shall be paid passage money to enable him to travel by the lowest class in such conveyance to the station nearest to the place of his destination.</p> <p>(c) Every boy who has to proceed to a distance of more than 5 miles by road or more than three hours' journey by Rail or other mode of conveyance shall be given subsistence allowance at the rate of 7 Chs. per day for each day or part of day required to complete the journey.</p> <p>(d) When the journey has to be made on foot, 15 miles by road shall be regarded as a full day's journey.</p>
11	Batta to Velakalkars.	A rice batta of 12 Chs. per day is allowed to each of the <i>Velakalkars</i> , except the <i>Thayppuharan</i> , during their stay in Trivandrum in connection with the Pangu Utsavom in Sri Padmanabhaswamy Temple. (D. Dis. No. 10 of 24/G. B., dated 8th January 1924.)
12	Bedding and clothing to the inmates of the Reformatory school.	The Superintendent, Reformatory School is competent to make the periodical supplies of all the articles to the inmates within the sanctioned scale and within the budget allotment. Boys who are employed on work which will specially soil their clothing may, at the discretion of the Superintendent, be supplied with extra clothing of suitable sort for wear during working hours (e. g., water-proof hoods for boys working in the garden, aprons for those working in the Press and occasionally in the kitchen).

Number of item.	Description of charge.	Explanations, special rules and restrictions.
12	Bedding and clothing to the inmates of the Reformatory school(<i>contd.</i>)	Extra clothing and bedding shall be issued to the sick boys on the recommendation of the Medical Officer. (R. Dis. 1309 of 23/L. E. dated 28th December 1933.)
13	Belts and Badges.	<p>The sanction of Government is necessary for the first supply of belts and badges.</p> <p>Belts with gold lace will be supplied only to the Daffadars and Peons of the Dewan's quarters and the Huzur Cutcherry, the Daffadars and Peons of the High Court, the Daffadars of Heads of Departments and the Daffadars of the Division Peishkars and the Commissioner, Devicolum. The Daffadars and Peons of all other officers will be supplied with belts trimmed with silk ribbon only.</p> <p>Full details supported by proper vouchers as to the number of belts, &c, and the rate at which paid for, should be given in the bills.</p> <p>Belts may be renewed once in four years in the case of daffadars and two years in the case of pcons. Renewals of belts at shorter intervals or of badges may be made, subject to recovery of cost if such renewal is necessitated by carelessness or other avoidable cause. The contingent bills in which charges are drawn for such renewals should furnish particulars of last supply or renewal.</p>

Num. ber of item.	Description in charge.	Explanations, special rules and restrictions.
14	Binding charges.	<p>The binding work of each office will, as a rule, be attended to by the office incharge. If there is no such official on the establishment, the work may be entrusted either to the Government Press, or to private agencies if the Government Press is unable to undertake the work, or if the charge does not exceed Rs. 100 at a time. In cases in which the cost of binding work done by private agency exceeds Rs. 100 at a time, the charges should be supported by a certificate from the Superintendent, Government Press, to the effect that the work could not have been undertaken by him without prejudice to other Government work already in hand.</p> <p><i>Exception.</i>—The following departments and offices are exempted from the operation of this rule —</p> <ol style="list-style-type: none"> (1) The offices of the Land Revenue and Income-Tax Commissioner, the Division Peishkars and the Commissioner, Devicoolam. (2) Registration Department. (3) Judicial Department. (4) Chief Engineer's Office. <p>NOTE. -1. In all cases where binding is done or purchase of materials is made through private agency and if the cost exceeds Rs. 100 at a time, the binding or purchase should be arranged by contract after inviting tenders or by auctioning the contract.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
14	Binding charges. — (<i>contd.</i>)	<p>The High Court is exempted from the operation of this rule</p> <p>NOTE.—2. The binding work of the offices of the Advocate-General and the Law Member to Government, Colleges and English High Schools in the town of Trivandrum should be entrusted to the Reformatory school. In all cases where cash charges are incurred by entrusting the work to private agencies the certificate of the inability of the Superintendent, Reformatory school to attend to the work, should be produced. (R. Dis. 1338 of 31/Edn. dated 4th November 1931.)</p> <p>NOTE.—3. Gazettes and Departmental sheets of the Gazettes need not have costly binding. Except those in the Libraries they may be stitched together with thick cover paper and the work may be done by the office Mochees or Peons. (G. O. R. O. C. No. 1765/33. C. P. O. dated the 7th October 1933.)</p> <p>NOTE.—4. For general rules regarding nature of binding &c., See Appendix 6.</p>
15	Boats— Construction or purchase of.	Charges on account of construction or purchase of boats require the sanction of Government

Number of item.	Description of charge.	Explanations, special rules and restrictions.
16	Boat allowance to Vaccinators.	Boat allowance to Vaccinators is sanctioned by the Director of Public Health subject to budget provision.
17	Books—Purchase of.	<p>Purchase of books requires sanction of Government or of the authority to whom the power of sanction has been delegated. The delegation of power is subject to the following conditions —</p> <ul style="list-style-type: none"> (i) that in all cases budget provision exists or reappropriation is duly made for the cost of books purchased ; (ii) that the book purchased is required by the officer in the discharge of his official duties independently of the desire of an officer for improvement in subjects connected with his duties ; and (iii) that the supply of any book to a whole class of officers requires the sanction of Government. <p>NOTE—1. Only the first of the above conditions shall apply to the purchases made for the Public Library.</p> <p>NOTE—2 Condition (ii) is in-applicable in the case of books purchased by the High Court for the High Court Library and by the Advocate General for the library of his office, or in the case of class books and library books purchased by the officers of the Education Department and the Principal Law College.</p>

Num-ber of item.	Description of charge.	Explanations, special rules and restrictions.	
17	Books Purchase of (contd).	NOTE :—3. The sanction of Government is not required in any department for the purchase of calculation tables, Railway, Postal and Telegraph guides.	
		NOTE :—4 All Heads of Departments, Division Peishkars and Commissioner, Devicoolam, are competent to sanction purchase of copies of the Travancore Service Regulations, the Financial and Account Code, Treasury Code and Service Recruitment Manual required for their departments and offices, the charge being debited to the contingencies of the office concerned.	
		NOTE —5. Purchase of books in all departments is exempted from the operation of the Store Rules.	
		NOTE :—6. Full details of the purchase should be furnished to the Account Office in each case.	
		The following officers are authorised to sanction the purchase of books for the use of their departments to the extent noted against them ; -	
		Authority to whom delegated,	Extent of delegation.
	1. Land Revenue and Income Tax Commissioner	To purchase books of reference required for the Department up to Rs. 50	
	2 Excise Commissioner.	To purchase the books required for the department.	

Number of item.	Description of charge.	Explanation, special rules and restrictions.	
17	Books— Purchase of (<i>contd.</i>)	Authority to whom delegated.	Extent of delegation
		3. Conservator of Forests.	To purchase books for reference required for the department. Valuable books other than reference books should be purchased only after obtaining the previous sanction of Government.
		4. Chief Secretary to Government.	To purchase books required for reference.
		5. Financial Secretary to Government.	Do.
		6. Account Officer.	Do.
		7. Public Service Commissioner.	To purchase reference books required for his office.
		8. High Court.	To purchase books of reference required for the department.
		9. Advocate General.	To purchase law books required for the department.
		10. Law Member to Government.	To purchase reference books required in connection with his Legislative work.
		11. Principal, Law College	To purchase class books and library books required for the Law College.
		12. Commissioner of Police.	To purchase books required for the department
		13. District Superintendents of Police.	To purchase Law Books required for the department.

Number of item	Description of charge.	Explanations, special rules and restrictions.	
		Authority to whom delegated	Extent of delegation
17	Books— Purchase of (cont'd)	14 Principal Port Officer.	To purchase books and charts required for the department.
		15 (a) Director of Public Instruction (b) Divisional Inspector of schools (c) Inspectress of Girls' Schools.	
		(d) Assistant Inspecting officers	Do.
		(e) Principals, H. H. The Maha Raja's Colleges of Science and Arts	Do.
		(f) Lady Principal, H. H. The Maha Raja's College for Women	Do.
		(g) Principal, Training College	Do.
		(h) Headmasters and Headmistresses of complete English High Schools	Do.
		16. Director of Agriculture & Fisheries	To purchase books required for the department
		17 Director of Industries	To purchase class books and library books required for the industrial schools under his control.

Number of item	Description of charge.	Explanations, special rules and restrictions.	
	Books — Purchase of (contd)	Authority to whom delegated.	Extent of delegation.
17		18. Surgeon General	To purchase books required for the department.
		19. Director of Ayurveda	To purchase medical books required for the department.
		20. Director of Public Health	To purchase books relating to Public Health for the use of the department.
		21. Registrar of Co-operative Societies	To purchase books dealing with the subject of co-operation.
		22. Devaswom Commissioner	To purchase books required for the department.
		23. Superintendent, Government Press	To purchase books of reference and technical books required for his office.
		24. Public Library	The Library Committee is authorised to pass indent for books including second-hand books finally without the previous approval of Government.
		25. President, Economic Development Board	To purchase books required for the Board.
		26. Officer in charge, Museum and the Sri Chitalayam	To purchase books for the Museum and the Sri Chitalayam libraries.

Number of item.	Description of charge	Explanation, special rules and restrictions.	
		Authority to whom delegated.	Extent of delegation.
17	Books Purchase of (cont'd)	27. Superintendent, Archaeology.	To purchase books for his department
		28. Chief Engineer, Roads, Buildings and Irrigation.	To purchase books required for the department.
		29. Division Officers, P. W. D.	To purchase reference books to the value of Rs. 50 each year.
		30. Water works and Drainage Engineer to Government	To purchase books required for the department.
		31. Electrical Engineer to Government	Do. Do.
		32. Executive Engineer, Electrical Division.	To purchase reference books to the value of Rs. 50 each year.
		33. Commandant, Travancore State Forces.	To purchase books required for the department.
		34. Directress, State Guests' Department.	To purchase books required for the department.
		35. Anchal Superintendent.	To purchase the annual reports on the Posts and Telegraphs of India for the use of his office.

Number of item.	Description of charge.	Explanations, special rules and restrictions.
18	Bicycles.	<p><i>Initial supply to all offices.—</i></p> <ol style="list-style-type: none"> 1. The first supply of a bicycle or of an additional bicycle to an office may be made only with the sanction of Government. 2. <i>Repairs</i> Repairs to bicycles supplied to an office may be executed locally under the sanction of the head of the office. When, however, the repairs required to the frame of a bicycle will cost so much including transit charges that in the opinion of the head of the office it would be truer economy to purchase a new bicycle, the machine should be condemned with the sanction of Government. 3. <i>Renewals.</i> Heads of Departments may sanction the purchase of new bicycles in the place of those condemned under rule (2) above, if the expenditure can be met within the appropriations for contingencies or by reappropriations within their powers.
19	Burial of paupers.	<p>These charges are incurred by the Land Revenue Department and are debitable to 41—Miscellaneous. Expenditure may be sanctioned by the Division Peishkars and Commissioner, Devicolum, up to Rs. 5/—in each case. The charges should be accounted for in countersigned detailed bills.</p>
20	Charges on account of payments and presents in connection with festivals and processions	<ol style="list-style-type: none"> (1) An annual expenditure of Rs. 20-10-0 is sanctioned from the State Forces' Contingencies for <i>Chirappu</i> (in Vrischigom) expenses of the State Forces in the Vinayagar Pagoda at Pazhavangadi Fort. (2) An annual payment of Rs. 25-20-0 is sanctioned to the State Forces for expenses in connection with <i>Dussrah</i> festival.

Number of item.	Description of charge.	Explanations, special rules and restrictions.																				
20	Charges on account of payments and presents in connection with festivals and processions -- (con'd.)	<p>(3) The Musalmans of the Artillery, (State Forces) and of the Military staff of the Body Guard are given a present of Rs. 3 and Rs. 1 respectively, once a year in connection with the <i>Moharam</i> festival.</p> <p>(4) An annual payment of Rs. 3 to the State Forces Band as a present for playing on the New Year's Day at the Palace. (G. O. R. Dis. 1475 of 32/Judl. dated 31st May 1932)</p> <p>(5) An annual expenditure of Rs. 4-8-0 is sanctioned for His Highness the Maha Raja's Garage and Stables in connection with <i>Mahanavami</i> Pooja.</p> <p>(6) An annual payment of Rs. 7 as <i>Moharam</i> allowance to the Mohammadan employees of His Highness the Maha Raja's Garage and Stables. (G. O. G. 2491 dated 3rd May 1913).</p> <p>(7) The Assistant Excise Commissioner, Mavelikara, is permitted to incur from his contingencies an expenditure of Rs. 7-10-0 every year in connection with the procession of the Thirumala Devaswom Deity.</p> <p>(8) In the following cases annual expenditure to the extent specified is authorised for the decoration of gates in connection with the procession of His Highness the Maha Raja to Sasthamangalam:—</p> <table><tr><td>Officers authorised</td><td colspan="3">Money limit Rs Ch. C.</td></tr><tr><td>Devaswom Commissioner</td><td>5</td><td>0</td><td>0</td></tr><tr><td>Commissioner of Police</td><td>4</td><td>0</td><td>0</td></tr><tr><td>Director of Ayurveda</td><td>2</td><td>0</td><td>0</td></tr><tr><td>Director of Registration</td><td>2</td><td>14</td><td>0</td></tr></table>	Officers authorised	Money limit Rs Ch. C.			Devaswom Commissioner	5	0	0	Commissioner of Police	4	0	0	Director of Ayurveda	2	0	0	Director of Registration	2	14	0
Officers authorised	Money limit Rs Ch. C.																					
Devaswom Commissioner	5	0	0																			
Commissioner of Police	4	0	0																			
Director of Ayurveda	2	0	0																			
Director of Registration	2	14	0																			

Num-ber of item.	Description of charge.	Explanations, special rules and restrictions.		
20	Charges on account of pay-ments and pre-sents in con-nection with festivals and processions— (<i>contd.</i>)	Officers authorised.	Money limit Rs. Ch. C.	
		Anchal Superintendent, (for Chief Anchal Office)	1	0 0
		Principal, His Highness the Maha Raja's College of Science	2	0 0
		Superintendent, School of Arts	3	0 0
		Honorary Secretary, Trivandrum Public Library	3	0 0
		Warden, Collegiate Hostel	2	0 0
		Director of Public Health	4	0 0
		Officer in charge of the Public Gardens and Zoo	5	0 0
21	Charges on account of un-dertrial prison-ers.	These charges are incurred for the supply of food, bedding, clothing etc., the rules for which are given in Annexure I to this Appen-dix.		
22	Charges on account of short-term con-verts undergo-ing confine-ment in Police Lock-ups.	The short-term convicts undergoing confine-ment in Police Lock-ups should be trea-ted in the same way as undertrial pris-oners in the matter of food, bedding, clothing, etc. The rules given in Annex-ure 1 to this Appendix are therefore applicable to them also. (R. Dis. 3249/31/Judl. dated 22nd December 1931).		
23	Charity charges.	<i>Discretionary grants by the Dewan —</i> These payments are made by the Chief Secretary under the general or special orders of the Dewan. There is no maxi-mum limit of payment to any individual, but the total payments for a year should not exceed Rs. 500. Annual charges on account of payment of Dusserah pre-sents, Holiday presents to Palace men and Moharam presents to Mohammedan employees of the Bhakthivilas establish-ment and the Escort of the Resident, Madras States, are met from this grant.		

Number of item.	Description of charge.	Explanations, special rules, and restrictions.
23	Charity charges— (<i>contd.</i>)	The amounts will be drawn by the Chief Secretary on contingent bills. Sub vouchers need not be furnished; but a certificate should be recorded in the contingent bill that the payments have been sanctioned by the Dewan and that the payees' receipts have been obtained and are filed in his office.
24	Chemicals, Exhibits, Specimens, &c., for the Museum & Sri Chitralayam Purchase of.	This requires the sanction of Government. The Officer in charge of the Museum and the Sri Chitralayam is competent to sanction all purchases of exhibits, specimens, chemicals, etc., provided the value of each purchase does not exceed Rs. one hundred.
25	Cleaning charges. (Sweeping expenses).	Controlling officers are competent to sanction the occasional employment of sweepers and scavengers and to charge their wages to contingencies. Their employment at fixed monthly rates of pay requires sanction of Government or the heads of departments as the case may be; vide item 70. A sum of Rs 2 per mensem is sanctioned for cleaning the fans, lights &c., in the Victoria Jubilee Town Hall, Trivandrum.
26	Clocks.	Heads of Departments may sanction the purchase of clocks of the value of and under Rs. 50 within the budget provision.
27	Clock winding charges.	Except in the case of Tower clocks or clocks of special value there is no need for the employment of professional men for winding the clocks and time-pieces and the Ministerial heads of the offices concerned should make efficient arrangements for the same without any cost to Government. Where, however, the number of

Num- ber of items.	Description of charge.	Explanations, special rules and restrictions.
27	Clock winding charges-(<i>contd.</i>)	<p>clocks and time-pieces kept in any office is too large for being looked after by the ministerial head of the office a professional man may be engaged with the special sanction of Government. It shall be the duty of the professional man appointed to look after the clocks etc., to wind and regulate them and to attend to the oiling and other petty repairs. He shall maintain a register showing the daily work done by him and obtain therein the signature of the ministerial head of the office concerned, in proof of his having attended to the clocks etc. The Head of the office should, before disbursing the remuneration, satisfy himself that the man has properly attended to his work.</p> <p>NOTE.—A sum of Rs. 5 each is paid monthly to the persons looking after the clocks in the Chief Engineer's Office and in the General and Revenue Secretariat.</p>
28	Cost of Sanitation.	<p>The Director of Public Health is authorised to incur annual expenditure on account of special arrangements during fairs, festivals and assemblages, within the budget allotment, the expenditure being debited under "Cost of Sanitation" and full details of the charges being furnished to the Account Officer. (D. Dis. No. 650 of 30/L. G. B. dated 23rd December, 1930.)</p>
29	Commission on Anchal Hundies and Value Pay- able Parcels.	<p>All remittances within the State on public purpose should be made by Remittance Transfer Receipts. Unavoidable payments for commission on Anchal Hundies and Value Payable Parcels, can however, be passed as ordinary contingent charges at the discretion of the Account Officer.</p>

Number of items.	Description of charge.	Explanation, special rules and restrictions.
29	Commission on Anchal Handies and Value Payable Parcels.— (contd.)	<p><i>Exception.</i>—(1) Petty officials whose field of work is far away from treasuries may have their pay and travelling allowances sent to them by Anchal Money Order at State cost.</p> <p><i>Exception.</i> - (2) The P. W. Sub Division Officer, Peermade, is authorised to remit the contingent charges of his subordinates and the expenditure incurred on works by the Kumili Section Officer by Anchal Money Order charging the commission to contingencies.</p> <p><i>Exception.</i>—(3) Divisional Forest Officers are authorised to remit to their subordinates by Anchal Money Order the contingent expenditure incurred by them.</p> <p><i>Exception.</i>—(4) Government officers whose offices are located far off from treasuries while sending revenue remittances to the treasuries can charge the usual commission to their office contingencies.</p> <p><i>Exception.</i>—(5) The Medical Officer, Devicolum, may cash the bills drawn by the Medical Officers at Marayoor, Udumbanchola and the Plague Camp at Chinnar and incur expenditure on account of Money Order Commission for remitting the amounts thereof to the respective Medical Officers.</p>

Number of items.	Description of charge.	Explanations, special rules and restrictions.
29	Commission on AnchalHundies and Value Payable Parcels.— (contd.)	<p><i>Exception</i> —(6) The pay and allowance due to the Prospecting and Itinerant Weaving Parties of the Industries Department may be remitted by Anchal Money Order at Government cost</p> <p><i>Exception.</i>—(7) The monthly establishment pay of the Mundakayam and Peermade Police Stations may be remitted by Anchal Money Order at Government cost.</p> <p><i>Exception.</i>— (8) The Medical Officer of the District Dispensary at Peermade may incur expenditure on account of money order commission for remitting to the Medical Officer, Kumili, the amounts of bills cashed by him relating to the Kumili Dispensary. (D. Dis. 597/28/G A. dated 5th May 1928.)</p> <p><i>Exception.</i>—(9) The pay bills of Chenapady, Cheruvally, Chirakkadavu, Edakunnam, Kanjirapally Petta, Karikattur, Manjapalli, Peruvanthanam, Thampalakad, Eravithope and Kumili Primary Schools may be cashed by the Assistant Inspecting Officer of the District and the amounts remitted to the respective schools by Anchal Money Order at Government cost (Fis. 1442/21 L and L. G. dated 9th September 1921 and D. Dis. 1104/28/Education, dated 24th November 1928.)</p>

Number of items.	Description of charge.	Explanations, special rules and restrictions.
29	Commission on Anchal Hundies and Value Payable Parcels (con'd)	<i>Exception.</i> —(10) The pay of the establishment attached to the Davicolum and Udumbanchola Police Stations, for Vrischigom drawn in Dhanu, may be remitted by Anchal Money order every year, the expenditure being met from the contingencies of the office of the District Superintendent of Police, Kottayam.
30	Commission on Postal Money Orders.	<p>All payments in excess of Bh. Rs. 25 to be made outside the State but within the Madras Presidency, all payments in excess of Bh. Rs. 100 to be made outside the Madras Presidency but within India and all sterling payments in excess of £. 1 (or the equivalent of that sum in any currency) outside India, on public purpose, will be arranged for by the Account Officer through the Imperial Bank of India. <i>Vide</i> also articles 141 and 142. Payments which are not in excess of the amount prescribed above may be made by Postal Money Order and commission therefor incurred. No charge on account of commission on Telegraphic Order can be incurred without the sanction of the Government.</p> <p><i>Exception.</i>—(1) Kist collections made by Proverthicans in the Peermade Taluk from Cardamom ryots residing in British Villages may be remitted to the treasury by Postal Money order the cost of the remittance being debited to the contingencies of the Pakuthy Cutcheries concerned.</p> <p><i>Exception.</i>—(2) Remittances made to the Sirkar Agent, Tinnevely, on account of his pay, travelling allowance, contingent charges, etc., are exempted from the operation of this rule.</p>

Num- ber of item.	Description of charge.	Explanations, special rules and restrictions.
30	Commission on Postal Money Orders.— (<i>contd.</i>)	<p><i>Exception.</i> - (3) The Superintendents of Devaswoms are authorised to remit by Postal or Anchal Money Order the grants for <i>Vachivadus</i> to extra-territorial Devaswoms.</p> <p>NOTE:—1. In unavoidable and urgent cases requiring remittance of money by post on public purpose, charges on account of commission on money orders (or V. P.) may at the discretion of the Account Officer be admitted up to Bh. Rs. 5 in each case.</p> <p>NOTE:—2 Bank cheques or drafts issued for payments outside the State should be drawn in favour of the actual payees concerned (G. O. Pl. 76 dated 18th January 1930)</p>
31	Contributions.	<p>The grant of contributions requires the sanction of Government.</p> <p>The Principal Port Officer, Travancore, may incur an annual expenditure of Bh. Rs. 60 for payment to the Director-General of Observatories, India, on account of storm-warning telegrams sent to the Travancore Ports.</p> <p>The Commandant, Travancore State Forces may incur an annual expenditure of Bh. Rs 432 for payment to the Indian State Forces Local charges Fund.</p>
32	Conveyance hire.	<p>This requires the sanction of Government.</p> <p>NOTE:—1 When a non-gazetted or menial subordinate of an office is despatched as a messenger on business to a place in the neighbourhood of the office to</p>

Num-ber of item.	Description of charge	Explanations, special rules and restrictions.
32	Conveyance hire—(cont'd.)	<p>which the business appertains, or is outside the ordinary course of duty, suddenly summoned to or despatched from office or some place in the neighbourhood on urgent business for which no travelling allowance is admissible, the actual conveyance hire, within the schedule scale of charges for the conveyance used, incurred may be charged to Government as "Office Expenses" provided the head of the office certified that the charge was unavoidable.</p> <p>NOTE.—2 The clerk of the office of the State Forces who may be sent to the Railway station to see whether the goods ordered by the department have arrived, may be paid his actual bus fare debiting the cost under "Office Expenses." (R. Dis. No. 1769 of 30/Judl. dated 7th August 1930).</p> <p>NOTE.—3 Actual conveyance hire is allowed to the Jailor or the Deputy Jailor when convict registers have to be produced in court.</p> <p>NOTE.—4 The Superintendent, Government Press, may incur expenditure on account of bandy hire for taking to the General Hospital his subordinates meeting with accidents while at work in the institution.</p>
33	Conveyances — Purchase of.	<p>The purchase of carriages, carts, motor cars, lorries, etc., requires the sanction of the Government. In the case of cars, lorries etc., in His Highness the Maharaja's Garage and Stables or those purchased for the use of State Guests, the charges for maintenance and up-keep including renewals may be incurred subject to budget</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
33	Conveyance - Purchase of. (contd.)	<p>provision ; but when cars are supplied at the public expense for the use of Government officers, the various items of charge connected therewith will be borne by Government and the officer in accordance with the special terms sanctioned by Government in each case. In case there are no special terms, the procedure detailed in Article 224 should be followed.</p> <p>NOTE.- Fees for motor drivers' licence of Government cars should be paid by the drivers themselves and not by Government as much as the licences are personal to the drivers and it is their business to take out licences.</p> <p>EXCEPTION.- (1) Motor vehicles of His Highness the Maha Raja's Garage and Stables are exempted from the operation of Sections 3 and 4 of the Motor vehicles Regulation, relative, respectively to registration and the grant of licenses to drivers.</p> <p>EXCEPTION - (2) Government have sanctioned that five persons of the Reserve Force including the Reserve Inspector of the Police Department being granted free driving licence to run the Police Lorry. (G. O. P. No. No. 325 of 35, Judd dated 22nd March 1935)</p>
34	Cost of Land.	Purchase of land for any department requires the sanction of Government.
35	Diaries - Purchase of.	<p>This requires the sanction of Government.</p> <p>1 The Director of Public Instruction may purchase diaries at a cost not exceeding Rs. 3 annually.</p>

Num-ber of item.	Description of charge.	Explanations, special rules and restrictions.														
35	Diaries— Purchase of. (contd.)	2. The Principals of His Highness the Maharaja's Colleges of Science and Arts may each incur an annual expenditure of Rs 3 on account of the purchase of diaries.														
		3. The Superintendent, Reformatory School, may purchase annually a "Colonial Diary No. 3" at a cost not exceeding Bh. Rs. 1-4-0 excluding transmission charges.														
36	Demurrage charges.	This requires the sanction of Government.														
37	Dieting charges.	The Commandant, the State Forces may incur expenditure under dieting charges on behalf of the recruits provided the annual expenditure is kept within the budget allotment. (D Dis 458 of 27/Judl. dated 18th February 1927.)														
		The Officer in charge of Public Gardens is competent to sanction the diets of the new animals added to the Zoo as well as to add or reduce the scale of the existing animals provided he keeps himself within the budget grant.														
38	Elephant charges.	The purchase and hire of elephants require the sanction of Government. The Devaswom Commissioner is authorised to sanction the hire of elephants required for ulsawoms &c. in the temples. Vide Devaswom Manual Vol. I.														
		The following are the rates of pay sanctioned to the mahouts on Government elephants —														
		<table><tr><td>Mahouts on</td><td>Pay per mensem.</td></tr><tr><td>(1) First Class Elephants</td><td>70 Fanams.</td></tr><tr><td>(2) Second</td><td>66 ...</td></tr><tr><td>(3) Third</td><td>63 ...</td></tr><tr><td>(4) Fourth... ..</td><td>56 ...</td></tr><tr><td>(5) Fifth</td><td>42 ...</td></tr><tr><td>Assistant Mahouts</td><td></td></tr></table>	Mahouts on	Pay per mensem.	(1) First Class Elephants	70 Fanams.	(2) Second	66 ...	(3) Third	63 ...	(4) Fourth... ..	56 ...	(5) Fifth	42 ...	Assistant Mahouts	
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Num-ber of item.	Description of charge.	Explanations, special rules and restrictions.														
38	Elephant charges (<i>contd.</i>)	<p>The Mahouts on the elephants in His Highness the Maharaja's Garage and stables are, however allowed Rs. 10 each per mensem.</p> <p><i>Allowance to mahouts when travelling</i> —</p> <p>When elephants are sent out from head-quarters for work beyond a radius of 5 miles, batta may be allowed to the mahouts at the rates allowed for other subordinates drawing the same salary for all days irrespective of the 10 days' limit.</p> <p><i>Kabalams.</i> A sum not exceeding Rs. 2 per mensem for a first class elephant, Rs. 1½ for 2nd and 3rd class elephants and Re. 1 for 4th and 5th classes may be allowed for <i>kabalams</i>.</p> <p><i>Powers of officers to incur expenditure on medical treatment of elephants in emergent cases : —</i></p> <table><tr><td>Divisional Forest Officers.</td><td>Up to Rs. 10 for each elephant.</td></tr><tr><td>Conservator of Forests.</td><td>Above Rs. 10 do.</td></tr></table> <p>The following are the rates of feeding charges for elephants in His Highness the Maharaja's Garage and Stables —</p> <table><tr><td></td><td>Rs. ch. C.</td></tr><tr><td>1st Class Elephant.</td><td>1-14-8 per diem.</td></tr><tr><td>2nd </td><td>1- 9-8 do</td></tr><tr><td>3rd </td><td>1- 7-0 do.</td></tr><tr><td>4th </td><td>1- 4-8 do.</td></tr></table>	Divisional Forest Officers.	Up to Rs. 10 for each elephant.	Conservator of Forests.	Above Rs. 10 do.		Rs. ch. C.	1st Class Elephant.	1-14-8 per diem.	2nd 	1- 9-8 do	3rd 	1- 7-0 do.	4th 	1- 4-8 do.
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Number of item.	Description of charge.	Explanations, special rules and restrictions.
38	Elephant charges (<i>contd.</i>)	When elephants are permanently transferred to the public departments such departments should give credit to the Forest Department by <i>book transfer</i> to the extent of the value of the elephant or elephants so transferred in the same way as is being done in the case of timber and other Forest produce sold from the Forest Department.
39	Electrical installation and cost of power	<p>(a) The installation of Electrical lights and fans requires the sanction of Government.</p> <p>(b) All works and repairs in connection with Electrical installations to Government buildings should be carried out by the Electrical department which will recover the cost from the departments concerned. <i>Vide</i> Articles 487 and 488.</p> <p>(c) The cost of power consumed and the cost of renewing lamps, replacing bulbs and other similar items of the several offices should be met out of the contingent grants of the respective offices. The department or office meeting these charges should exercise proper check on the consumption of power so that there is no unnecessary waste. As regards Government buildings occupied by officers as free or rented quarters, such charges should be borne by the occupants.</p> <p><i>Vide</i> Rules for the occupation of Government Residential Bungalows in the State dated 4th November 1937.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions
40	Encashment of office bills and cheques—Charges for.	<p>Cart hire admissible under the rules may be allowed for encashment of office bills and cheques in the case of offices situated more than a mile away from the treasury or Bank and far away from the Bus service routes. Where buses are available only bus fare will be paid. But no charge will be paid for encashment of office cheques or bills below Rs 500. (G. O. D, Dis. No. 1465 of 35/Edn. dated 5th September 1935).</p> <p>Note.—An expenditure of annas twelve only for cart hire is sanctioned to the Sirkar Agent, Benares for his journey to and from the Imperial Bank of India at Benares each time he goes there for cashing the Bank drafts.</p>
41	Examination charges.	The remuneration payable to Examiners and Superintendents for setting question papers, valuing answer papers, &c, for public and departmental examinations is fixed by Government. See also Appendix. 27.
42	Examination fees.	Examination fees required for the pupils in the Reformatory to appear for the Madras Technical Examination in Drawing in the different grades, may be met from the contingent grant of the institution. (G. O No. E. 2680, dated 23rd July 1915)
43	Excursion charges.	In connection with survey training of the students of the Civil Overseer's classes of the S. M. T. School, the Director of Industries is authorised to incur (from

Number of item.	Description of charge.	Explanations, special rules and restrictions.
43	Excursion charges — (contd.)	<p>contingencies) expenditure on account of the excursions of the students to Pallipuram and Aruvikara, the amount being limited to the actual cost of their locomotion by the lowest class in public conveyances. (R. O. C. 1528/26/Devpt. dated 15th March 1927).</p> <p>The Director of Public Instruction is competent to sanction excursion charges of the students of Colleges and Schools for practical instruction, subject to budget provision.</p> <p>The Honorary Secretary, Committee of visitors, may sanction expenditure under "Excursion charges" for the Reformatory School within budget limits. (G. O. D. Dis No. 822 of 28/Edn. dated 1st September 1928).</p> <p>The Director of Agriculture is competent to sanction the expenditure under "Excursion charges" of the Agricultural Schools within budget allotment.</p>
44	Fees to Vakils	<p>The sanction of Government is required for the payment of fees to Vakils engaged in suits in which the Government is a party.</p> <p>Exception — The Conservator of Forests may, however, sanction expenditure on account of Pleaders' fees to the extent of Rs. 100 in each case.</p> <p>The employment of counsel at Government expense on behalf of public servants prosecuted</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
44	Fees to Vakils (<i>contd.</i>)	<p>for acts done in their official capacity requires the sanction of Government.</p> <p>Private Vakils may be engaged at Government cost for defending pauper prisoners in trials for murder and such other grave crimes punishable with death or life imprisonment, by the Judges of the High Court and the District and Sessions Courts who dispose of those cases. The amount of the fee to be paid to a single Vakul shall be fixed by those Judges subject to a minimum of Ps. 20 and a maximum of Rs. 30 in the High Court and a minimum of Rs. 20 and a maximum of Rs. 50 in the District and Sessions Courts.</p> <p>Provided that, if there are several accuseds and their respective defences are such that it is undesirable to entrust the defence of all to a single pleader, as many pleaders may be appointed for the defence as the circumstances of the case may require.</p>
45	Fixtures and their repairs.	<p>Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkabs &c., but the repairs of these fixtures except in the general repair of the building, are not chargeable to</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
45	Fixture and their repairs— (contd.)	the allotment under Public Works. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the proceeding fixtures, should be paid for by the department concerned and be charged in the contingent bill.
46	Furniture.	<p>The supply of furniture for residential buildings requires the sanction of Government. Country made articles of furniture required for the use of offices may be sanctioned by Heads of Departments up to a limit of Rs. 250 in each case, provided there is budget provision or the amount required can be met by reappropriation without reference to Government. Articles of European manufacture may be purchased by Heads of Departments only up to Rs. 50 in each case. The above limits are for the cost of any one article or for the total cost of any number of articles of the same description purchased at one time whether the purchases are for only one office or for any number of offices. Articles which can be supplied by Government departments like the Jail, Forest, Industrial, Workshops &c., should be obtained from those departments only and paid for by book adjustment. Vide Appendix 15. A list of the articles usually supplied from these institutions will be published annually in the Gazette.</p> <p>Subject to the general conditions stated above and to the Stores Purchase Rules the</p>

Num-ber of item..	Description of charge.	Explanations, special rules & restrictions									
46	Furniture — (<i>contd.</i>)	<p>following officers are competent to sanc-tion the supply of furniture to the extent specified against each :—</p> <table><tr><td>1. Director of Pub- lic Instruction.</td><td rowspan="2">} Rs 1,000 (country made) Rs. 250 (European manufacture)</td></tr><tr><td>2. Principals of Sci- ence, Arts, Wo- men's and Train- ing Colleges—</td></tr><tr><td>3. Divisional Inspec- tors of Schools and Inspectress of Girls' schools.</td><td rowspan="2">} Rs 500 (country made)</td></tr><tr><td>4. Assistant Inspec- ting Officers.</td></tr><tr><td>5. Headmasters and Headmistresses of complete English High Schools.</td><td rowspan="2">} Rs. 250 (country made)</td></tr><tr><td>6. Veterinary Super- intendent.</td></tr></table> <p>NOTE.—1. The clothing materials required for the Reformatory school may be purchased from the local mar- ket. (R. Dis. 1021/29/Edn. dated 16th October 1929).</p> <p>NOTE.—2. The restriction in the above rule does not apply to the purchase of taxidermal and dissection in- struments in the Government Museum and Public Gardens. (D. Dis. 1234 of 31/E. dated 30th September 1931)</p>	1. Director of Pub- lic Instruction.	} Rs 1,000 (country made) Rs. 250 (European manufacture)	2. Principals of Sci- ence, Arts, Wo- men's and Train- ing Colleges—	3. Divisional Inspec- tors of Schools and Inspectress of Girls' schools.	} Rs 500 (country made)	4. Assistant Inspec- ting Officers.	5. Headmasters and Headmistresses of complete English High Schools.	} Rs. 250 (country made)	6. Veterinary Super- intendent.
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6. Veterinary Super- intendent.											

Num-ber of item.	Description of charge.	Explanations, special rules & restrictions.																								
47	Hire of boats, carts, etc.	<p>Details of cart, boat and cooly hire incurred under such items as remittances of treasure, conveyance of office records and furniture, carriage of stationery, or transport of other articles should be furnished in all contingent bills.</p> <p>The following rates of hire have been prescribed by Government :—</p> <p style="text-align: center;">(1) HIRE OF BOATS.</p> <table><tr><td></td><td>Rs.</td><td>Ch.</td><td>C.</td></tr><tr><td>Cabin boats per diem ...</td><td>4</td><td>0</td><td>0</td></tr><tr><td>1st class Canoe per diem...</td><td>0</td><td>21</td><td>0</td></tr><tr><td>2nd " " ...</td><td>0</td><td>18</td><td>0</td></tr><tr><td>3rd " " ...</td><td>0</td><td>15</td><td>0</td></tr><tr><td>4th " " .</td><td>0</td><td>12</td><td>0</td></tr></table> <p><i>Rowers of Cabin Boats.</i>—One and a half chackrams each, per mile with a <i>Nadacooly</i> of 6 cash each, per mile, in cases when they have to walk back home or have to be procured from other places, and a halting allowance of 10 chackrams each per day, when they are detained without work.</p> <p><i>Cannomen</i> —One and a half chackrams each, per mile, with a <i>batta</i> of Chs. 10 each per day, for the days on which they are detained without work.</p> <p>NOTE.—A boat for the use of the Light-keeper attached to the Pallom Munroe Light house may be hired at one chackram per day, the expenditure being met from the budget grant under "up-keep and maintenance of Ariad and Munroe Light Houses". (G. O. D. Dis. No 1347/30/Devpt. dated 18th September 1930)</p>		Rs.	Ch.	C.	Cabin boats per diem ...	4	0	0	1st class Canoe per diem...	0	21	0	2nd " " ...	0	18	0	3rd " " ...	0	15	0	4th " " .	0	12	0
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3rd " " ...	0	15	0																							
4th " " .	0	12	0																							

Num-ber of item.	Description of charge.	Explanations, special rules and restrictions.
47	Hire of boats, carts etc.— (contd)	(2) HIRE OF CARTS.
		(a) General.—
</		

Num-ber of item.	Description of charge.	Explanations, special rules & restrictions.				
17	Hire of boats, carts etc. -- (cont l.)	(b) Special.—				
		Locality	Maximum rate per. mile			Distances over which the rates are applicable
			First mile.	Second mile.	Every additional mile.	
		1 For the large Municipal Towns of Trivandrum, Nagercoil, Quilon, Kottayam, and Alleppey	chs	chs.	chs.	For short distances not exceeding five miles
		2 Low country	9	7	6	
		3. Intermediate tracts	12	8	7	
		4. Hilly tracts	14	10	9	
		NOTE.—A schedule defining the boundaries of the three tracts for purposes of this rule is given as annexure II to this appendix				
		(c) For the Devicolum Revenue Division the following are the rates prescribed. —				
		(1) For long distances exceeding 5 miles 10½ Chs. per mile.				
(ii) For short distances not exceeding 5 miles—						
1st mile . 17½ Chs 2nd mile ... 14 Chs. Every additional mile ... 14 Chs						

Number of item.	Description of charge.	Explanations, special rules and restrictions.															
47	Hire of boats, carts, etc — (contd)	<p data-bbox="823 623 1985 827">N. B.— Fractions of a mile will be taken as one mile for purposes of calculation in all the above cases.</p> <p data-bbox="950 835 1985 1246">(d) The Commissioner, Devicolum Division, is authorised to engage carts for carriage of office records, etc., in the British villages of Cumbhom, Gudalur and other places bordering the Devicolum Division at 7 Chs. per mile. (G. O. Dis. 108/23/Rev dated 6th February 1923)</p> <p data-bbox="950 1255 1985 1665">(e) Heads of Departments are empowered to sanction in exceptional cases where they are satisfied that the sanctioned rates of cart hire are inadequate, actual expenses on account of petty payments of cart hire, if the expenditure does not exceed Rs. 10 in any particular case.</p> <p data-bbox="950 1674 1985 1782">(f) The rates fixed above are exclusive of Toll-gate charges.</p> <p data-bbox="1090 1837 1726 1886">(3) PALANQUIN BEARERS.</p> <p data-bbox="838 1936 1985 2207">One chackram and a half each, per mile, with a batta of 7 Chs each per day, if they have to be procured from elsewhere or if they have to go back home with an empty load.</p> <p data-bbox="1069 2207 1726 2256">(4) HEAD LOAD COOLIES.</p> <table data-bbox="957 2294 1985 2673"> <tr> <td></td><td></td><td>Chs.</td></tr> <tr> <td>1st mile.</td><td>..</td><td>3</td></tr> <tr> <td>2nd mile</td><td>...</td><td>2½</td></tr> <tr> <td>Every additional mile</td><td>...</td><td>1½</td></tr> <tr> <td>Batta when they go back home</td><td>...</td><td>7 per day.</td></tr> </table>			Chs.	1st mile.	..	3	2nd mile	...	2½	Every additional mile	...	1½	Batta when they go back home	...	7 per day.
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1st mile.	..	3															
2nd mile	...	2½															
Every additional mile	...	1½															
Batta when they go back home	...	7 per day.															

Number of item.	Description of charge.	Explanations, special rules and restrictions.
47	Hire of boats, carts, etc— (contd).	<p>NOTE —1. In cases where coolies cannot be procured at the rates prescribed above, the heads of departments concerned may allow actual expenses up to a limit of Re. one only in each case. Such claims should be accompanied by a certificate of actual payment explaining the exceptional circumstances and countersigned by the head of the department concerned.</p> <p>In the Devicolum and Peermade Taluks head-load coolies and palanquin bearers will be allowed wages at 1 1/2 times the rates prescribed in the plains.</p> <p>NOTE.—2. Coolies engaged by the day may be paid wages at the current market rates.</p>
48	Honorarium.	<p>Requires the sanction of Government.</p> <p>(1) An honorarium of Rs. 75 is sanctioned to a member of the Law College staff for taking stock of the Law College Library.</p> <p>(2) An honorarium of Rs. 25 per mensem is sanctioned to an Instructor for imparting moral and religious instruction to the convicts of the Central Prison. The nomination of the Instructor rests with the Government.</p>
49	Hot and Cold weather charges—(Charges	<p>Hot weather establishment and fittings are a Government charge, subject to the control of the Government. The maximum rate</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
50	Laboratory charges.	<p>for punkah-pulling and watering thatties during the hot weather and burning fire in cold weather)</p> <p>of remuneration to punkah-pullers is Rs. 7½ a month. Cold weather charges are admissible only in the Devicolam and Peermade Taluks.</p> <p>Hheads of Departments are competent to sanction hot and cold weather charges which are not of a recurring character. The entertainment of punkah-pulleis on fixed monthly wages throughout the year requires the sanction of Government.</p> <p><i>Forest.</i>—A monthly allowance of Rs. 2 on account of hot weather charges is sanctioned for the office of the Conservator of Forests for five months in every year. (G. O. D. Dis. 1468 of 33/Devpt. dated 12th August 1933).</p> <p><i>Huzur Secretariat</i> :—A sum of Rs. 2 per mensem is sanctioned for purchasing fuel for <i>Channeerpandal</i>.</p> <p><i>Medical.</i>—Hot weather charges at Rs. 7 per mensem for three months every year commencing from 15th Kumbhom is sanctioned for the office of the Surgeon General. (D. Dis. 466 of 26/G. A. dated 14th March 1926.)</p> <p>The charges under this head for the educational institutions may be passed by controlling officers provided there is budget allotment for the same. The purchase should, however, be regulated by the Stores Purchase Rules (Vide Appendix 13.)</p> <p>The Principal, College of Science is authorised to incur an annual expenditure of 70 Fanams on account of the analysis of silver coins in the Chemical Laboratory. (Vide G. O. D. Dis. No. 552/31/Edn. dated 11th May 1931 and D. Dis. No. 1391/31/Edn. dated 30th November 1931). He is also authorised to purchase sundries such as twine, thread, needles, sponges, sandpaper naphthaline, pins, etc., up to a limit of</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
50	Laboratory charges (contd.)	<p>Rs. 120 per annum, for the use of the Laboratories and the purchase is exempted from the operation of the Stores Purchase Rules.</p> <p>The chemicals and apparatus required for the use of the Agricultural Research Laboratory may be purchased by the Director of Agriculture and Fisheries subject to budget allotment and compliance with the Stores Purchase Rules. Foreign orders are however to be placed through the Government. (R. Dis. 65/28/Devpt. dated 9th January 1928).</p> <p>A sum of Rs. 5 per mensem is sanctioned as remuneration to be distributed to the gardeners in charge of manufacturing distilled water required for Laboratories in the Science College. The Principal, Science College, is also empowered to incur actual expenses on account of fuel required for distilling water not exceeding Rs. 10 per mensem. (G. O. R. Dis. 728 of 30/Edn. dated 17th June 1930 and D. Dis. 969 of 30/Edn. dated 8th September 1930).</p> <p>The Superintendent, Public Health Laboratory, may incur an expenditure of Rs. 20 at a time for the purchase of biologic products, charging the same under "purchase of chemicals."</p>
51	Law charges, Decree debts, institution fees, stamp papers and other incidental charges in connection with the conduct of suits in which Government is a party.	<p>All law charges subject to the exceptions noted below require the sanction of Government.</p> <ol style="list-style-type: none"> 1. The Land Revenue and Income Tax Commissioner is competent to sanction payments within budget limits of amounts to be deposited in civil courts in satisfaction of decrees against the Government. He may also sanction other expenditure under Law charges up to Rs. two hundred in each case subject to budget limits in connection with suits in which the Government is a party.

Number of item.	Description of charge.	Explanations, special rules and restrictions.
51	Law charges (cont'd.)	<p>2. The Division Peishkars may sanction Law charges up to a limit of Rs. 20 in each case in connection with suits in which the Government is a party, provided that there is budget provision for the expenditure. (<i>Vide</i> G. O. No. 5080/L. R. dated 28th June 1915).</p> <p>3. The Conservator of Forests and the Divisional Forest Officers may incur expenditure up to a limit of Rs. 100 and Rs. 25 respectively, in connection with court fees in civil and criminal cases. (<i>Vide</i> G. O. No. 2869/L. R. and F., dated 23rd March 1914).</p> <p>4. In Law suits against private persons by the P. W. D., the Division Officers may incur expenditure to the extent of Rs. 20 in each case on account of such small items of expenditure as batta to witnesses, fees for taking copies, purchase of copying papers etc. No law suit, in which the engagement of a Vakil is considered necessary, shall, however, be instituted without the previous sanction of Government.</p> <p>5. Government pleaders are allowed to incur, within budget limits, expenditure on account of printing charges, witness batta, tom-tom charges, institution fees, etc. But payments of decreed amounts and day costs require the sanction of Government.</p> <p>6. The Director of Public Health is authorised to accord sanction for the</p>

Num- ber of item.	Description of charge.	Explanations, special rules and restrictions.
51	Law charges-- —(cont'd.)	<p data-bbox="933 623 1979 1100">purchase of service copying sheets for obtaining attested copies of judgments and other records from Magistrates' Courts in cases filed by the Vaccinators under the Rules for compulsory vaccination in rural areas, the expenditure being met from "Office expenses" in the Budget of the Department. (G. O. D. Dis 524 of 34/L. G. B. dated 26th June 1934).</p> <p data-bbox="817 1158 1979 1741">Stamps required for suits or other purposes on behalf of the Government should be paid for in cash by the departments concerned. In the case of payments into courts in cash or in the shape of court fee stamps in connection with Government suits, no receipts are granted by the courts but the bills on which such charges are incurred should have attached to them a certificate in the following form given by the court:—</p> <p data-bbox="944 1799 1979 2119">"I hereby certify that the above memo has been carefully compared with the entries in the court's accounts and that the payments therein shown have been actually made into court and credited in the accounts".</p> <p data-bbox="955 2163 1979 2221">"Head ministerial officer (Seal of court)".</p>
52.	Leper patients-maintenance of.	<p data-bbox="838 2274 1979 2702">Government have agreed to the arrangement for reciprocity being entered into with the Cochin Government for the treatment and care of leper patients who are admitted as inpatients into the institution maintained by either State on the same terms as in the case of Mental patients referred to in Appendix 4.</p>

Num-ber of item.	Description of charge.	Explanations, special rules and restrictions.
52.	Leper patients maintenance of —(contd)	The charge for the Travancore Leper patients admitted and maintained in the Cochin Leper Asylum at Adoor is fixed at Rs. 10 per head per mensem (G. O. R. O. C. 3461 of 29/General dated 18th February 1930 and R. O. C. 203 of 30/L. G. B. dated 24th October 1932).
53.	Live Stock.	<p>The purchase of live-stock in any department requires the sanction of the Government. The feeding charges and other expenses incidental to the maintenance of live-stock may, however, be sanctioned by Heads of Departments.</p> <p>The Officer in charge of the Public Gardens and Zoo is competent to sanction the purchase of animals within the budget allotment, each such purchase not exceeding Rs. 100 in value. He is also competent to sanction the sale and exchange of animals in the existing collection up to the value of Rs. 100 at a time, (R. Dis. No 1377 of 32/Edn. dated 13th December 1932).</p> <p>The Director of Public Health is competent to sanction the hire and purchase of calves required for the Vaccine Institute, up to the limit of budget provision.</p>
54.	Lithographing of maps, plans, charts, diagrams etc.	Vide Appendix 6.
55.	Liveries and clothing of servants— (including warm-clothing).	<p>The sanction of Government is necessary for the first supply of liveries and clothing.</p> <p>The scales of supply and the period of renewal will also be fixed by the Government.</p>

Num- ber of item.	Description of charge.	Explanations, special rules and restrictions.
55	Liveries and clothing of servants (<i>contd.</i>)	<p data-bbox="821 911 1996 1231">NOTE. 1. The belts and badges ordinarily worn by Government peons are not included in the term <i>livery</i>. (See Rule 13).</p> <p data-bbox="821 1333 1996 2250">NOTE.—2. Charges for liveries and clothing (including warm clothing) should always be supported by a certificate to the effect that the subordinates for whom the charges are drawn are being or have been supplied with liveries etc., after the full minimum period since last supply prescribed by the rules, has expired and that they are in accordance with the scale prescribed by the Government.</p> <p data-bbox="821 2352 1996 2673">NOTE. 3. The Director of Public Health may sanction expenditure for supplying dress to calf-watchers within the budget grant.</p>

The following Heads of Departments and Offices are authorised to supply light clothing to their menial Government servants to the extent specified against each :—

Serial No.	Authority competent to sanction.	Subordinate to whom light clothing may be sanctioned.	Period of renewal.	Rate &c.
1	Land Revenue and Income-Tax Commissioner.	Daffadar and five peons in his Office.	Annual.	One set, the cost of each set being Rs. 15 and Rs. 12 to the Daffadar and peons respectively.
	...	Do.	Do	Each being supplied with a pair of white head dress free at a total approximate cost of Rs. 20.
2	Division Peishkars and Commissioner, Devicolum	Daffadar and two peons each.	Do.	Two sets of uniforms and one set of liveries each at an approximate cost of Rs. 53 for each of the offices per annum.
3	Superintendent, Travancore Survey.	Daffadar and two peons of his office.	Do.	One set each, at an approximate cost of Rs. 20.
4	Officer in charge, Central Stamp Depot, Travandrum.	One peon.	Do.	Two sets at a cost not exceeding B. Rs. 12.
5	Account Officer.	Daffadar.	Do.	One set at a cost not exceeding Rs. 15.
	...	Three Cycle peons.	Do.	Two sets each at a cost not exceeding Rs. 6 for each set.
6	High Court.	Two Daffadars.	Do.	Two sets each at a total cost not exceeding Rs. 50
		Vicharippukaran.	Do.	Two sets, at a cost not exceeding Rs. 20.

Serial No.	Authority competent to sanction.	Subordinate to whom light clothing may be sanctioned	Period of renewal	Rate &c.
6	High Court. — (contd.)	27 peons who are in actual attendance on the Judges.	Annual	Two sets each at a cost not exceeding Rs. 11 per set.
7	Advocate General	Daffadar.	Do.	One set, cost not exceeding Rs. 10.
	...	Peon using the Office cycle.	Do.	Two suits at B. Rs. 7 each
8	Director of Public Instruction.	Two Cycle peons.	Do.	Two sets of uniforms to each of the peons at a total cost not exceeding B. Rs. 25.
9	Principal, Science College.	Attendants & Peons attached to the Chemical Laboratory.	Do.	Each being given two yards of khaki cloth 30 inches wide and 14 annas per yard for each year, they being required to have this cloth made up into two aprons as is done in the Presidency College, Madras.
10	Principals of Arts, Science, Training and Women's Colleges	Two persons. Viz., the Daffadar and one peon in each College.	Do.	Rs. 7.
11	Director of Industries.	Peons of his office—(4 sets of uniforms)	Once in 3 years.	B. Rs. 26
12	Director of Public Health.	Daffadar and 3 peons.	Annual.	Not exceeding Rs. 12 per suit.

Serial No.	Authority competent to sanction.	Subordinate to whom light clothing may be sanctioned.	Period of renewal.	Rate &c.
12	Director of Public Health. (contd.)	Lorry Driver.	Annual.	Two khakhi uniforms with a cap at a cost not exceeding Rs. 20.
		Lorry Cleaner	Do.	Two khakhi shirts and shorts at a cost not exceeding Rs. 10
	"	5 Menials of the Public Health Laboratory.	Do.	A pair of shirts and shorts of khakhi not exceeding Rs. 7 per head.
13	Honorary Secretary, Public Library.	Two peons.	Do.	At a cost not exceeding Rs. 16 per annum.
14	Government Meteorologist.	Do.	Do.	Two sets for each. (Each set consisting of one khakhi short and a shirt).
15	Officer in charge Sri Chitalayam.	Do.	Do.	Two sets for each at Bh. Rs. 7-2-0 per set.
16	Chief Engineer, Roads, Buildings & Irrigation.	Daffadar and six peons in his office.	Do.	Rs. 12 per set.
	"	Cycle peons.	Do.	Two sets of khakhi clothings for each.
17	Electrical Engineer to Government.	Two peons.	Do.	One set each at Rs. 8.
18	Directress, State Guests' Department.	Chauffeurs of the State Cars in the Department.	Do.	Two sets each.
	"	Cleaners Do.	Do.	One set each.

Serial No.	Authority competent to sanction.	Subordinate to whom light clothing may be sanctioned.	Period of renewal.	Rate &c.
18	Directress, State Guests' Department- (contd.)	Mascot Hotel. (i) Steward- 1. (ii) Butler- 1. (iii) Waiters-2. (iv) Room boys- 2. (v) Cook.	Annual. 4 sets. 2 sets every 1/2 year of articles a to d. 2 sets. Do. 4 of a to d, 2 of f and numbers. Do. 2 sets.	(In white satin Jean material.) 2 sets. Suit 1 Shirt 1 Collars 2 Dress tie 1 Vest 1 Socks pair 1 Shoes One pair each Braces for two Garters sets. (a) Coat 1 (with (b) Trousers 1 buttons) (c) Shirt 1 per set. (d) Turban 1 (e) Belt in Navy blue with red stripes 1 (f) Turban band Do. 1 For 2 sets. (g) MH and BUTLER badges. As above for Butler, with MH Badge & numbers. As above. Coat 1 Trousers 1 per set. Shirt 1 Rope soled canvas shoes 1 pair for 2 sets. Every 1/2 year. Cap 1 } per set. { 2 sets. Aprons 2 } Embroidery "Cook."

Serial No.	Authority competent to sanction.	Subordinate to whom light clothing may be sanctioned.	Period of renewal.	Rate &c.
18	Directress, State Guests' Department (concl'd.)	Mascot Hotel. (concl'd.)	Annual 2 sets.	Loose trousers 1 } Long coat 1 } per set. Turban white 1 }
		(vi) Peon—1.		Davalı & belt in blue & red "MASCOT" Badge and Shank.
		(vii) Gardeners—4.	Do.	Pair of shorts 1 } Shirt 1 } per set. Leather belt 1 }
		(viii) Sweepers—2.	Do.	Embroidery "Gardener" and "No".
		(ix) Matey—1.	Do.	Do. Emb. "Sweeper & No."
		(x) Lascars—2.	Do.	Do. "Matey"
				Do. "Lascar & No."

The following Heads of Departments are authorised to supply warm clothing to their subordinates to the extent specified in each case:—

Serial No.	Authority competent to sanction.	Subordinates to whom warm clothing may be sanctioned.	Period of renewal.	Rate per head.
1.	Commissioner, Devicolam.	Daffadar and peons of the Devicolam Division Office Gollahs, Daffadars and peons of the Devicolam and Peermade Taluk Offices, the Pakuthy Peons in the Devicolam and Peermade Taluks, the two peons attached to the Revenue Inspector's Office, Devicolam, and the Guard appointed for looking after the fuel reserve at Devicolam.	Once in three years.	Rs. 25.
2.	Superintendent, Travancere Survey.	Eight peons attached to the Survey staff of Devicolam Division.	Annual.	Rs. 8.
3.	Conservator of Forests.	Three peons of his office.	Once in three years.	Rs. 15.
		One peon each of the Kottayam and Northern Divisional Offices.	Do	Rs. 15.
		Each of the mahouts stationed in the hills being supplied with a blanket.	Do.	Rs. 6.
4.		Peons of the Sub Registry Offices at Devicolam and Peermade.	Do.	Rs. 20.

The following Heads of Departments are authorised to supply warm clothing to their subordinates to the extent specified in each case—(contd.)

Serial No.	Authority competent to sanction.	Subordinates to whom warm clothing may be sanctioned.	Period of renewal.	Rate per head.
5.	Director of Public Instruction.	The peons attached to the offices of the Assistant Inspecting Officers of Schools, Kottayam and Muvattupuzha who have to accompany the respective Inspecting Officers to the High Ranges on circuit.	Once in three years.	No rate is prescribed; but the clothing is to consist of one warm coat and a woollen blanket.
6.	Surgeon General.	The peons and other menial servants attached to the Medical institutions located at Hilly tracts	Do.	Rs. 20.
7.	Director of Public Health.	Subordinates of the Public Health Department stationed in the Hilly tracts. (D. Dis. No. 1414 of 28/G. A. dated 8th September 1928).	Do.	Rs. 20.
8.	Chief Engineer, Roads, Buildings and Irrigation.	Peons and other menial servants whose appointments are at a Hill station or whose duties in the opinion of Government render it necessary.	Once in two years.	Rs. 15.
9.	Electrical Engineer to Government.	Members of the Sanitary staff, Medical attendant and peons attached to the dispensary at the staff Colony at Pallivasal and peons and other menial servants doing duty at the Hill station.	Do.	Rs. 15.
10.	Anchal Superintendent.	Anchal subordinates in the High Ranges.	Once in three years.	Rs. 20.

Number of item.	Description of charge.	Explanations, special rules and restrictions.
56	Lorry charges.	<p>The P. W. D. Lorry of the Workshops and Stores Division is available for the conveyance of Government articles. The Heads of Departments and Offices in Trivandrum should therefore invariably utilise the services of this Lorry for conveying Government articles in and about Trivandrum. When charges for engaging private Lorries are claimed by these officers, a certificate from the Superintendent, Workshops and Stores Division to the effect that the P. W. D. Lorry was not available, should be attached to the bill.</p> <p>The rate of hire for a loan of the P. W. D. Motor Lorry is fixed at 8 annas per mile and the minimum fee for a day's loan at Rs. 10 (G. O. D. Dis. 585 dated 27th April 1931.)</p> <p>NOTE.—Government have sanctioned the night soil from the State Forces barracks, Hospital and the Body Guard being removed by means of a Lorry at a cost of B. Rs. 30 per mensem. (D. Dis. 616 of 31/ Judl. dated 28th February 1931.)</p>
57	Machinery— Purchase of.	<p>The purchase of engines, presses or other large machinery requires the sanction of the Government. The charges for the upkeep of the engines and other machinery may, however, be sanctioned by Heads of Departments.</p> <p>NOTE.—The Surgeon General is empowered to incur expenditure on account of purchase of spare parts of the X-Ray apparatus up to a limit of B. Rs. 500 (D. Dis. 237 of 1930/ L. G. B. dated 9th October 1930.)</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
58	Maps — Purchase of.	<p>The purchase of maps requires the sanction of Government, except in the following cases :</p> <p>(1) Maps required for educational institutions</p> <p>NOTE.—1. The Director of Public Instruction is competent to sanction the purchase of Taluk maps.</p> <p>NOTE.—2. The Divisional Inspectors and the Inspectress of Girls' Schools are competent to sanction the purchase of maps required for the departmental schools under their control.</p> <p>(ii) Maps purchased from the Survey Department.</p> <p>NOTE.—The Survey Department supplies village maps free of cost once in three years to the Land Revenue Department and once in 5 years to the Forest Department, the supply to the latter department being limited to four copies in respect of each village.</p> <p>(iii) Government of India Trigonometrical Survey maps pertaining to Travancore required by the Chief Engineer and Division Officers of the P. W. D., the purchase being limited to Budget provision.</p>
59	Mark money in the Reformatory.	<p>With a view to encourage good conduct and habits of industry and thrift among the youthful offenders, they shall be given marks having a money value. Such of them, however, as have acquired sufficient skill in an industry shall, in addition to marks, be given a small share of the value of the work turned out.</p>

Num- ber of item.	Description of charge.	Explanations, special rules and restrictions.
59	Mark money in the Reformatory— (<i>contd.</i>)	<p>2. The maximum amount that may be earned by each youthful offender for mark in a week shall be one anna, but in the case of monitors, it may be raised to two annas; and for works, one-tenth of the total value of the articles made. The number of monitors shall be fixed at one per ten of the inmates of the institution.</p> <p>3. The minimum number of marks that shall entitle a youthful offender to the maximum pecuniary reward of one anna shall be 53. A minimum of 50 marks shall entitle a youthful offender to the pecuniary reward of half an anna. For work money, no such minimum is prescribed.</p> <p>4. Of the money thus earned by each youthful offender, one half may be spent by him on sweetments, fruits, toys and such other articles as are not forbidden admission into the Reformatory. The balance shall be deposited in the Government Savings Bank in the name of the Superintendent. When any youthful offender is released from the Reformatory, the amount of his earnings deposited shall be withdrawn and paid to him with interest to date of release or invested in whole or part in the purchase of the implements of the trade he has learnt, at his discretion. If any offender dies before his discharge from the Reformatory, the amount to his credit will lapse to Government.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
60	Medicines — Country	<p>Country medicines and drugs required for the following departments may be purchased on the authority of the respective Heads of Departments within budget provision :—</p> <p>(i) Medical Department. (ii) Ayurveda Department. (iii) Department of Agriculture and Fisheries.</p>
61	Medicines—European.	<p>The sanction of Government is required for the purchase of European medicines.</p> <p>The Surgeon General is authorised to sanction the purchase of medicines of European manufacture up to a limit of Rs. 100 at a time. (R. Dis. 804/31/L. G. B dated 9th July 1931)</p>
62	(a) Medicine chest.	<p>A medicine chest containing certain allotted quantities of medicines will be supplied from the General Medical Stores to the officers of the P. W., Forest, Survey, Land Revenue, Excise, and Police Departments who have to tour for long periods in out of the way places in the discharge of their departmental duties and to survey parties working in a feverish or jungle area on requisition for the same made through the Heads of their Departments. On supply of the outfit the invoices for the same will be sent in triplicate to the respective departmental heads. The departmental needs concerned will be instructed to meet the expenditure for the medicine chests required by them from the allotment under contingencies sanctioned to them, the number of chests to be supplied being left to their discretion. (R. Dis. 444 of 38/L. G. B dated 20th April 1933.)</p>

Number of item.	Description of charge	Explanations, special rules and restrictions.
62	(1) Medical aid to Government servants stationed at Munnar.	Vide Annexure III.
63	Mental patients—maintenance of.	Vide Appendix. 4.
64	Miscellaneous charges.	Full description of the charges should be given in the bills.
65	Night duty allowance to Vaccine Depot Stable Attendants.	The Stable Attendants of the Vaccine Depot, Trivandrum, may be paid a special allowance of Chs. 6 each for every night of duty, the amount being charged to the contingencies of the institution.
66	Office expenses.	(a) Under this nomenclature are included charges of the following nature:— Brooms, Nails, Waterpots, Gumpots, Ropes, Match-boxes, Chalk, Paste, Mats, Belts and Badges for peons, Lighting other than Electric, Cloth for records, Binding, Advertisements, Postal and Anchal commission on Money Orders and Value Payable Parcels, Books of Money Order and Telegraph forms, Railway, Postal and Telegraph guides, (Railway guides may be bought only if there are touring officers in an office or if witness batta has to be paid), Calculation tables, Conveyance of records (when not incurred in connection with tours), Soap, Towels, Cleaning, Washing, Gardening, Rat-traps, Preparation for preserving records from insects, Wages of messengers and British

Number of item.	Description of charge.	Explanations, special rules and restrictions.
66	Office expenses (cont.)	<p data-bbox="940 614 1992 774">Postage and Telegram charges unless any of them is separately provided for in any department.</p> <p data-bbox="886 774 1992 1712">(b) Controlling officers will specify the appropriation for office expenses for each office under their control. Most of the items are individually of a petty nature and it is necessary that heads of offices should have more or less full discretion to incur the necessary expenditure so long as the appropriations placed at their disposal by a controlling officer are not exceeded. In preparing departmental estimates and in distributing the appropriations after the budget had been sanctioned, controlling officers should regulate the appropriations of each office with due regard to the previous expenditure, the size of the office and other relevant circumstances.</p> <p data-bbox="879 1720 1992 2032">(c) Charges for any extraordinary item of expenditure should not be incurred without the sanction of Government. The number and date of Government order sanctioning any special charge should be quoted in the bills.</p> <p data-bbox="875 2041 1992 2352">(d) With regard to the items of expenditure, the scales and other limitations of which have been prescribed by the Government, Controlling Officers should see that they are carefully observed.</p> <p data-bbox="879 2361 1992 2507">(e) The nature of the charge should be described in detail in the contingent bill in every case.</p> <p data-bbox="814 2565 1992 2719">The Principals of the Colleges of Science, and Arts, and the Lady Principal of the College for Women may incur expenditure up to</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
66	Office expenses (contd.)	<p data-bbox="940 614 1996 838">Bh. Rs. 10 per annum for the purchase of a copy each of the Mark lists of the Intermediate Examinations of the Madras University held half-yearly.</p> <p data-bbox="810 867 1996 1188">The Principal, Training College, is authorised to incur an expenditure of Bh. Rs 10 only on account of the fees for obtaining the mark lists of all the students appearing for the L. T. Degree Examination of the University of Madras.</p> <p data-bbox="810 1217 1996 1479">The Director of Public Health may incur expenditure on the supply of vaccinifers to regenerate the stock vaccine in the Vaccine Depot up to a maximum of Rs. 20 per year.</p> <p data-bbox="810 1537 1996 1697">An allowance of Rs. 5 per mensem is sanctioned to a clerk who does typing work in the office of the Director of Industries.</p> <p data-bbox="810 1741 1996 1959">An allowance of Rs. 5 per mensem is sanctioned to a clerk who does typing work in the office of the Industrial Engineer and Chief Boiler Inspector.</p> <p data-bbox="810 1988 1996 2250">An allowance of Rs. 3 per mensem may be paid to a subordinate of the Central Prison for doing the typing work of the office. (D. Dis. 1862 of 34/Judl. dated 6th August 1934.)</p> <p data-bbox="810 2294 1996 2684">A sum of Rs 3 per mensem may be paid to the teacher who teaches gardening to the Lepers in the Leper Colony and Rs. 45 per annum to the Leper patients for gardening work done by them. The expenditure should be met from Office expenses of the Leper Colony.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
66	Office expenses (<i>contd.</i>)	<p>The Anchal Superintendent is authorised to incur expenditure on account of the transmission of flower packets from Varkalai and Padmanabbapuram to Trivandrum for use in the Sree Padmanabhaswami Temple.</p> <p>An amount not exceeding B. Rs. 5 per mensem may be paid to one of the subordinates of the Stationery Department for supplying paste to the sections of the Secretariat, the Central Printing Office and the Stationery Department, the expenditure being met from the budget allotment of the Stationery Department. (D. Dis. 29 of 35/Stry. dated 16/22nd February 1935).</p> <p>An allowance of Rs. 5 each per mensem is sanctioned for tying turbans and for tailoring work at Bhakthivilas.</p> <p>An allowance of Rs 2 each per mensem may be paid to the two peons in the General Section of the General and Revenue Secretariat for night duty (Dis 1815 of 34/Genl. dated 24th September 1934).</p> <p>An allowance of Rs 2 per mensem is sanctioned to a peon of the Financial Secretariat who attends to the work of opening and closing the office.</p> <p>An allowance of Rs. 2 each per mensem may be paid to the three cycle peons and one night duty peon of the Account Office.</p> <p>An allowance of Rs. 2 each per mensem is sanctioned to the two cycle peons of the Office of the Director of Public Instruction</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
66	Office expenses (<i>contd.</i>)	<p data-bbox="821 594 1994 847">An allowance of Rs. 2 each per mensem is sanctioned to the seven cycle peons attached to the General and Revenue Secretariat and to a cycle peon attached to the Central Vernacular Records.</p> <p data-bbox="821 905 1994 1051">The following allowances etc., also have been sanctioned for the General and Revenue Secretariat.—</p> <ol style="list-style-type: none"> <li data-bbox="821 1109 1994 1211">1 Allowance to one Gate boy for looking after the ladies' tiffin shed. Rs. 2 per mensem. <li data-bbox="821 1269 1994 1356">2. Do. for cleaning the brassrods of the Secretariat Staircase. Do. <li data-bbox="821 1415 1994 1502">3. Wages to the dhobi attached to the Darbar Hall Rs. $3\frac{1}{2}$ per mensem. <li data-bbox="821 1560 1994 1706">4. Cooly charges for conveying files in a van from the Secretariat to Bhaktivilas and back. Chs. 10 per diem. <li data-bbox="821 1750 1994 1793">5. Do. to Park View and back. Do. <p data-bbox="821 1837 1994 1983">An allowance of Rs. 2 per mensem is sanctioned to one of the peons of the High Court for duty as cycle peon.</p> <p data-bbox="821 2026 1994 2332">The Superintendent, Central Prison, may incur expenditure on account of kerosene oil for daily use not exceeding 4 bottles a day and to keep always in stock one tin of kerosine oil and four dozens Hurricane lamps.</p> <p data-bbox="821 2376 1994 2681">General sanction is accorded to the Warden of the Hostel attached to the Women's College to include counter panes, table cloths, napkins &c, under the head 'Linen' sanctioned for initial outlay and to purchase them whenever needed.</p>

Number of item.	Description of charge	Explanations, special rules and restrictions.
66	Office expenses —(contd.)	<p>Cart-hire should not be charged for the transport of stationery and forms between the Government Press and the Stationery Department; but the transport should be done by the packers &c., with the available hand-carts. (D. Dis. No. 1772 of 34/Gl. dated 20th September 1934.)</p> <p>The expenses in connection with sending <i>realiy pora</i> patients to undergo examination under X-Ray in the General Hospital may be met from the contingencies of the Hospitals from which the patients are sent.</p> <p>The Director of Public Instruction is empowered to sanction under "Office expenses and Miscellaneous" of Colleges extraordinary expenditure up to Rs. (5) five only in each case.</p> <p>A remuneration of three annas per dog is sanctioned to a dog shooter to shoot the dogs straying in the Cantonment area at Pangode, the expenditure being met from contingencies of the State Forces Hospital. The dog shooter will provide himself with the required ammunition at his own cost.</p>
67	Onakoti and Arikoppu allowances.	<p>The following instructions have been laid down in regard to the procedure to be adopted in the payment of Onakoti and Arikoppu allowances to the sweepers attached to certain Palaces in the Trivandrum Division.—</p> <p>(1) The allowances need not be paid to the temporary subordinates appointed during the leave period of the permanent subordinates.</p>

Num- ber of item.	Description of charge.	Explanations, special rules and restrictions.
67	Onakoti and Ankoppu allowances —(contd.)	<p>(2) The heirs of the deceased subordinates who are now doing the work and who were appointed before the issue of the G. O. Dis No 1123/27 P. W dated 23rd September 1927 may be allowed the perquisites during their life time.</p> <p>(3) Such of the heirs of the deceased subordinates as were put in after the issue of the above G. O are not entitled to any allowances at all. (R. Dis. 97 of 30/P. W. dated 18th January 1930.)</p>
68	Pad-locks.	<p>For locking safes and boxes containing valuable stores, such as stamps, opium and ganja, &c., suitable padlocks of good quality, manufactured in India should be obtained.</p> <p>These can be had either from Aligarh or Dindigal.</p> <p>Chubb's locks should ordinarily be supplied only for locking the strong room and treasure chests of treasuries and their purchase requires the sanction of Government.</p>
69	Patent and proprietary medicines— purchase of.	<p>This requires the special sanction of Government.</p> <p>NOTE —Patent and proprietary medicines will not be supplied to British Military officers of the State forces free of cost. The latter class of medicines will be supplied only if the prescriptions for such medicines for these officers by any medical officer attached to the Army are countersigned by the Surgeon-General before payment is made.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
70.	Pay of menials —(contd.)	<p>This head is intended for exhibiting the pay charges on account of full time menials whose pay is required to be drawn on contingent bills, excepting such pay charges as are treated and adjusted as recognised contingent charges under other heads such as hot weather charges. The charges should be supported by a certificate to the effect that the pay of the employees for the month or the previous month, as the case may be, has been disbursed and their signature obtained in the acquittance rolls. The number and date of sanction given by the competent authority should also be quoted in the bills. Information regarding the rate of pay and the period to which it relates should also be furnished in the bills.</p> <p>NOTE.—1. The following Heads of Departments are empowered to employ non-personable menials (paid from contingencies) either in their offices or in the offices subordinate thereto on monthly wages not exceeding the amount noted against each, provided there is the necessary provision therefor in the departmental budgets :—</p> <ol style="list-style-type: none"> 1. The Land Revenue and Income Tax Commissioner. Rs. 9 per mensem. 2. The Excise Commissioner. Do. 3. The Conservator of Forests. Do. 4. The Director of Registration. Rs. 4 per mensem. 5. The Chief Secretary to Government. Rs. 9 per mensem. 6. The Financial Secretary to Government. Do.

Number of item.	Description of office.	Explanatory special rules and restrictions.
70. Part of medical - (contd.)		
	7. The Account Officer and Ex-Officio Superintendent of Stamps.	Rs. 9 per mensem.
	8. The High Court.	Do.
	9. The Advocate General.	Do.
	10. The Law Member to Government.	Do.
	11. The Commissioner of Police.	Do.
	12. The Director of Public Instruction.	Do.
	13. The Director of Agriculture and Fisheries.	Rs. 4 per mensem.
	14. The Director of Industries.	Do.
	15. The Surgeon-General.	Rs. 9 per mensem.
	16. The Devaswom Commissioner.	Do.
	17. The Chief Engineer, Roads, Buildings and Irrigation.	Do.
	18. The Water Works and Drainage Engineer to Government.	Do.
	19. The Electrical Engineer to Government.	Do.
	20. The Commandant, Travancore State Forces.	Do.
	NOTE. - 2. Medical Officers on special duty, whether on account of cholera or other purposes, are authorised to engage special duty servants on condition that the servants thus engaged are not domestics.	
	NOTE. - 3. The Commandant, Travancore State Forces, is competent to engage sick attendants whenever necessary to attend on small-pox patients in the State Forces Hospital. (D. Dis No 1767 of 30/Judl. dated 7th August 1930).	

Number of item.	Description of charge.	Explanations, special rules and restrictions.
70	Pay of menials (contd)	NOTE.—4. The Surgeon General is competent to entertain temporary wardens on daily wages whenever required to attend on small-pox and other contagious cases. (G. O. 1016 dated 27th February 1909)
71	Portraits (Oil) and photos for public buildings	The purchase of these requires the previous sanction of Government.
72	Photographic charges.	<p>Purchase of Photographic plant and apparatus requires the sanction of Government.</p> <p>(i) The Commissioner of Police, the Principal, College of Science, the Government Photographer, the officers in charge of the Government Museum and Public Gardens and Zoo, the Superintendent of Archaeology and the Government Astronomer are empowered to purchase within budget limits photographic chemicals, plates, etc.</p> <p>NOTE.—The delegation under this item does not extend to the purchase or making of cinematograph films, for which the sanction of Government is necessary.</p> <p>(ii) No payments to private photographers for taking photos should be made without the sanction of Government.</p> <p>(iii) The Chief Engineer is empowered to arrange for photos of work, being taken when the cost involved does not exceed Rs. 100, Government sanction being taken in all other cases when the cost exceeds Rs. 100. The charges should be debited to the works concerned.</p>

Number of item	Description of charge.	Explanations, special rules and restrictions
72	Photographic charges—(cont 1)	<p>(iv) The Commissioner of Police may sanction expenditure up to a limit of B. Rs. 25 on each occasion for taking or obtaining as the case may be, copies of photographs in the following cases, provided he furnishes a certificate that the case was urgent and could not wait for the arrival of the departmental photographer from Trivandrum or that it was cheaper to Government to have the photos taken by local photographer than by the departmental photographer:</p> <p>(a) Photographs of dead bodies for future identification in connection with investigation of crimes,</p> <p>(b) Photographs of persons accused of an offence whose apprehension is called for,</p> <p>(c) Photographs of missing persons,</p> <p>(d) Photographs in cases where immediate action is desirable.</p> <p>(v) The Director of Public Instruction may incur charges for roll films and for developing photographs etc.</p>
73	Postal charges.	The British Postal Department should not be used for communications between places where the State Anchal Service exists.
74	Printing at private presses	<p>Printing work should ordinarily be entrusted only to Government Presses. Printing at private presses is permissible only with the sanction of Government and it is subject to the conditions specified in Appendix 6. The charges on account of printing at private presses are debited to the department concerned. The charges must, however, be verified by the Superintendent, Government Press, and the bills must be supported by a certificate from him that the charges are reasonable.</p>

Num-ber of item.	Description of charge.	Exp'anations, special rules and restrictions.
74	Printing at private presses— (contd.)	<p><i>Exception</i> —(1) Headmasters of Departmental English Schools in the mofussil may get printing work done in private presses at a cost not exceeding Rs. 10 per annum to each school.</p> <p>(2) The Division Officers of the P. W. D. may get the daily labour report forms printed on Anchal cards in local private presses.</p> <p>(3) The Principal Port Officer, Alleppey, may incur expenditure up to a maximum of Rs. 20 per annum for getting urgent printing work done in the local private press. (R. Dis. 699 of 26/Devpt. dated 22nd April 1926)</p>
75	Publications— Non-official	<p>Newspapers and other periodical publications shall not be purchased or subscribed for at the public expense by any Government Officer without the previous sanction of the Government.</p> <p><i>Exception.</i>—The Public Library, the Economic Development Board and the State Guests' Department are exempt from the above.</p> <p>A statement showing the publications subscribed for should be prepared and submitted by each department along with the Budget Estimate of the succeeding year to enable the Government to decide whether any periodical should be discontinued.</p> <p>NOTE.—All recurring publications will be treated for the purpose of this rule as periodicals.</p>

Num. ber of item	Description of category	Explanations, special rules and restrictions.
75	Publication - Non-official (b) (i)	Heads of departments and offices mentioned below have been authorised to purchase newspapers and other publications and to sanction such purchases for the use of Government offices subordinate to them to the extent noted against each within the appropriations at their disposal. The sanction for the supply should be communicated to the Account Officer;—

Serial No.	Head of Department or Office.	Extent of power.
1	The Excise Commissioner	To subscribe for the "Fort St. George Gazette," "Cochin Government Gazette", "the Indian Trade Journal," "the Price current and Export and Shipping list," "Law Magazine" and 21 copies of the 'Commercial Review' published every month by the Chamber of Commerce, Alleppey.
2	The Conservator of Forests	To subscribe for a copy of the Commercial and Technical Journal published monthly from Calcutta and arrange for the journals being circulated among the Divisional Forest Officers.
3	The Financial Secretary to Government.	<p>To subscribe for the following periodicals and Newspapers:—</p> <p>'The Gazette of India, The Fort St. George Gazette, *The Indian Finance, 'The Capital, The Hindu, and The Malayala Rajyam.</p> <p>'These periodicals need not be subscribed by the Account Officer. The copies of these publications received in the Finance Department will be circulated to the Account Officer and his Gazetted Officers.</p>
4	The Account Officer.	To subscribe for periodicals on Accountancy and Finance and the Fort St. George Gazette.
5	The Public Service Commissioner.	To subscribe for periodicals required for his office and to purchase up to a specified limit (Rs 50 a year) the Fort. St. George Gazette and such other publications of other Governments as deal with matters relating to Public Service,

Serial No.	Head of Department or Office	Extent of power.
6	The High Court	To subscribe for the Fort St. George Gazette and to purchase Law Journals required for the department
7	The Principal, Law College.	To subscribe for a copy each of the Madras Mail and the Indian Review.
8	The Advocate General	To purchase Law Journals required for the department.
9	The Law Member to Government	To subscribe for the periodicals required for reference in connection with his Legislative work.
10	The Superintendent, Central Prison.	To purchase the periodical Administration Reports of the Madras Presidency Jails, meeting the expenditure under "Miscellaneous charges".
11	The Commissioner of Police.	To subscribe for such periodicals as are required for the department.
12	The Director of Public Instruction.	To purchase Educational periodicals and to subscribe for the newspapers, The Hindu, The Malayala Rajyam and the Malayala Manorama for his office use and to sanction the purchase of the periodicals required for schools under his control.
13	The Divisional Inspectors of schools and the Inspectress of Girls' schools.	To subscribe for the following periodicals journals etc. :— Teaching, South Indian Teacher, Times Educational Supplement Deepam, Madras Educational Review, Health, Wealth and Welfare (only for Divisional Inspectors) Educational Out-look, Journal of Education, Educational Review, The Teachers' World (for the Inspectress only).

Serial No.	Head of Department or Office.	Extent of power.
14	The Principals of Colleges of Science and Arts, the College for Women and the Training College.	To purchase or subscribe for such journals and periodicals as are considered necessary and useful in the institutions under them.
15	The Principal, Sanskrit College.	To subscribe for the Upanishads published monthly by Mr. K. G. Parameswaran Pillai, Proprietor, See Rama Vilasam Press and Book Depot, Quilon, Quarterly Magazine issued by the Samastha Kerala Sahithya Parishath, "Aryamatha Samvardhini" and "the Indian Historical quarterly."
16	The Hon : Secretary to the Committee of Visitors to the Reformatory School at Tivandrum.	To subscribe for the periodicals required for the Reformatory School.
17	The Director of Agriculture and Fisheries.	Such periodicals as are required for his department.
18	The Director of Industries.	To purchase up to Rs. 50 a year such publications of other Governments as deal with matters relating to the Industries Department. The Industries Department may subscribe for the publications of the Indian Academy of Science, Bangalore, in addition to the grant made by Government. The Department may subscribe for the journal "Current Science."

Serial No.	Head of Department or Office.	Extent of power.
19	The Registrar of Co-operative Societies.	To subscribe for a copy of the Daily edition of "the Hindu", 21 copies of the Madras Journal of Co-operation, 40 copies of the Co-operative Journal of the Travancore Co-operative Institute and 4 copies of the "Commercial Review."
20	The Surgeon General.	To subscribe for such periodicals as are required for the department.
21	The Director of Public Health.	To subscribe for the periodicals relating to Public Health for his department, and also to subscribe for a copy of the "Hindu" Daily for the use of the Health Laboratory and Publicity Section of his office. (D. Dis. 823 of 35/L. G. B. dated 1st October 1935.)
22	The Director of Ayurveda.	To subscribe within budget grant, journals &c. required for the use of the department.
23	The Devaswom Commissioner.	To purchase or subscribe for such periodicals and publications as are required for the Religious Library.
24	The Superintendent, Government Press.	To subscribe for "the British Printer", the "Inland Printer" and "the India Print and Paper."
25	The Government Astronomer.	To subscribe for the "Journal of the British Astronomical Association," the "Monthly Notices of the Royal Astronomical Society," "The Popular Astronomy" published in America, "Current science," and the "Hindu Daily" edition and to purchase annually a copy each of the two publications, "Connaissance Des Temps" and "Nautical Almanac."
26	The Superintendent, Archaeology.	To purchase the Journal of the Indian Society of Oriental Art; Journal of the Greater India Society; Indian Art and Letters. Indian Culture and Architectural Review

Serial No.	Head of Department or Office.	Extent of power.
27	The Chief Engineer, Roads, Buildings and Irrigation.	To purchase periodicals required for the use of his department.
28	The Division Officer Workshop and Stores Division	To subscribe for the English Weekly Magazine, "Cabinet maker."
29	The Electrical Engineer to Government	To subscribe for such periodicals as are required for the department.
30	The Water Works and Drainage Engineer to Government.	Do. Do.
31	The Commandant, Travancore State Forces	To purchase periodicals required for the use of his department
		<i>Miscellaneous.</i>
		The Honorary Secretary, Trivandrum Public Library, is permitted to become a member of the Book Society, London, in his official capacity on payment of an annual subscription amounting to £ 4-10-0. (D. Dis. 317 of 33/Edn. dated 24th March 1933.)
		The officer in charge of the Government Museum is permitted to become a member of the Museum Association, London, on payment of an annual subscription of Two Guineas. (D. Dis. 162 of 36/Edn. dated 31st January 1936).

Number of item.	Description of charge.	Explanations special rules and restrictions.
<i>Miscellaneous — (contd.)</i>		
		<p>All the Departmental English High Schools for Boys and all the Departmental English Higher Grade Training and Vernacular High and Middle Schools for Girls are permitted to become institution members of the All Kerala Library Association, Trichur and subscribe for the Journal "Grandhaviharam" on payment of the prescribed fee of Rupee one per institution per year.</p> <p>Sanction is accorded for the State Forces Headquarters joining the United Service Institution of India, Simla as a member in the commandant's own name with an annual subscription of Bh. Rs. 10.</p>
76	Publications— Official.	<p>Official publications printed for free issue, such as Administration Reports &c., will be supplied to offices only under instructions from Government. For such supplies no payment will be required. A list of the offices to which free supplies of such publications have to be made should be furnished to the Superintendent, Government Press, or other officer by whom the Publications are stocked. As regards the supply of priced Publications see Article 272.</p>
77	Public lights-maintenance of.	<p>The maintenance of Public Street lights at Government cost requires the sanction of Government.</p> <p>The following charges may be incurred by the Public Health Department—</p> <p>(1) A sum of Rs. 150 for the annual maintenance of the Petromax and the ordinary street lights at Cape Comorin. (D. Dis. 530 of 34/ L. G. B. dated 27th June 1934.)</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
77	Public lights— maintenance of --(contd.)	<p>(2) A sum of Rs. 156 per annum for the maintenance of 12 street lights at Thiruvettar (Dis. 363 of 35/L, G. B. dated 4th May 1935.)</p> <p>(3) Rs. 24 for the annual maintenance of the street lights in Mundakayam Conservancy Town. (D. Dis. 128 of 35/L, G. B. dated 18th February 1935)</p> <p>(4) Rs. 132 for the annual maintenance of the 14 street lights of the Parassala Conservancy Town, of which Rs. 3 per mensem will be an allowance to one of the sweepers of the Town for lighting (D. Dis. 720 of 35/L, G. B. dated 3rd September 1935.</p>
78	Purchase of Military equip- ment for the State Forces from Aisenals- Procedure for- -- --	<p>(1) When an initial demand for equipment or stores which have not previously formed part of normal supply is made, Government sanction to the principle of obtaining the equipment or stores should be obtained before the indent is sent to the Arsenal.</p> <p>(2) In the case of indents for replacements of unserviceable stores, of which the initial supply has once been authorised by Government an indent may be sent direct to the Arsenal.</p> <p>(3) Copies of all indents sent to the Arsenal should be sent to Government for information.</p> <p>(4) On the copies of the indents, so sent to Government, the Commandant should certify that—</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
78	Purchase of Military equipment &c. — (contd.)	<p>(a) the articles demanded are normal to the Unit scale, according to the Equipment Regulations of the Army in India</p> <p>(b) they are necessary in the interest of Military efficiency and</p> <p>(c) in the case of indents submitted under clause (2) they can be paid for out of the sanctioned budget allotment and will not be the cause of a special demand for additional funds.</p>
79	Rain gauges.	Minor repairs to Rain gauges, the platforms fencing &c, pertaining to them may be made by the officers who are in charge of them, the expenditure on that account being debited to their office contingencies.
80	Rates and taxes.	<p>These are payable according to the rates assessed by Municipalities and other Local Bodies, and is charged to the contingencies of the department concerned. See also Exception 1 to Article 423. An annual certificate accepting the assessment or stating that all legal means have been taken to have the assessment reduced, should be submitted to audit</p> <p>(a) in the case of buildings in charge of Public Works department, by the heads of offices occupying the buildings, if necessary, in consultation with the Executive Engineer concerned,</p> <p>(b) by the respective departmental officers in other cases; and</p> <p>(c) by the Division Peishkars in the cases of lands occupied by public departments.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
81	Remuneration for copyists and comparers	<p data-bbox="825 649 1994 969">Remuneration to Copyists and comparing clerks in the case of issue of copies of revenue records may be drawn by the Tahsildars on establishment bills. The fee for copying a page is Chs. 2 and for comparing Cash 4.</p> <p data-bbox="814 998 1994 1522">Copyists in the Judicial Department also are allowed remuneration at 14 Cash for every additional page copied over and above the minimum of 12 pages fixed for them per day. Extra allowance paid under this rule shall always be subject to a recovery being made up to the amount of any excess paid to the copyist in either or both of the two last working months in order to make up his minimum salary.</p> <p data-bbox="793 1552 1994 1828">The remuneration should not be drawn with the pay of the regular establishment, but should be separately billed for with the heading "Remuneration to Copyists and Comparing clerks."</p> <p data-bbox="793 1857 1994 2032">The number of pages copied and compared and the rate at which payment is made should be given in the body of the bill.</p> <p data-bbox="782 2061 1994 2236">The acknowledgment of these payments should be taken on acquittance rolls as in the case of establishment charges.</p>
82	Remuneration for translation.	<p data-bbox="782 2265 1994 2687">A remuneration of Annas twelve per printed page will be paid for translating into Tamil the minutes of the meetings of the Economic Development Board. If there be only 28 lines or below in a page, it shall be considered as half a page for purpose of calculating the remuneration to be paid.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
83	Rents.	<p data-bbox="814 599 1996 905">The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it and recorded in the public accounts as charge of that office or department.</p> <p data-bbox="814 955 1996 1109">The sanction of Government is required for the first, and for every increased payment of rent.</p> <p data-bbox="814 1158 1996 1575">Accommodation for offices and official residences of Government servants (where recognised) is ordinarily provided in Government buildings. Where this is not possible, it may be necessary to rent a private building. Sanction for such arrangements will be subject to the conditions and limitations stated below:-</p> <p data-bbox="907 1619 1996 2390">(a) The renting of a private building is permissible only when a suitable building belonging to the Government is not available for the purpose. In case accommodations are hired for offices and official residences of Government servants, the first charge for rent in every year should be supported by a certificate from the Executive Engineer that suitable Government buildings were not available and that the amounts of rent fixed are reasonable having regard to the local conditions and the scale of accommodation provided</p> <p data-bbox="944 2440 1996 2711">(b) No proposal to take any building on lease for a period exceeding three years or on a rent in excess of Rs.50 per mensem will ordinarily be sanctioned by Government. The pro-</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
83	Rents. (<i>contd</i>)	<p>duction of the Executive Engineer's certificate as required in rule (a) above may be dispensed with, only in the case of buildings taken on lease, under this rule.</p> <p><i>Exception.</i>—1 Anchal offices are exempted from the operation of this rule. (G. O. No. S. R. 73, dated 9th January 1913.)</p> <p>2. The Director of Public Instruction is empowered to rent buildings for schools in cases of necessity when the rent in each case does not exceed Rs. 50 per mensem subject to budget provision. (R. Dis 1011 of 31/Education dated 10th August 1931.)</p> <p>3. Medical Officers deputed on special duty may incur expenditure on account of rent on buildings engaged for holding dispensaries subject to the condition that without the specific sanction of Government no building may be engaged for a period exceeding six months or on a monthly rent exceeding Rs. 12 (R. Dis 192 of 31/L. G. B. dated 11th February 1931.)</p>
84	Rewards.	<p><i>Police</i> —The Commissioner of Police is empowered to sanction rewards to the members of the Police Force as well as to private individuals for good service rendered or work done in amounts not exceeding Rs 50, subject to the Budget allotment for the purpose. Rewards exceeding Rs. 50 should be sanctioned by the Government.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
84	Rewards.— (contd.)	<p><i>Excise.</i>—Rewards are sanctioned by the Government in each case for good service rendered or work done in the Excise Department. It shall be competent to the Excise Commissioner to grant rewards in such proportion as he may think fit to persons described in Rule 77 of the Tobacco rules, provided that the aggregate amount of the rewards granted in any case shall not exceed Rs. 100. He shall obtain the sanction of Government for rewards exceeding Rs. 100.</p> <p><i>Customs.</i>—Rewards may be granted to officers of Customs, to informers and persons who are instrumental in detecting and bringing to notice infringements and evasions of Regulation V of 1088 (Sea Customs). No Customs Officer above the grade of Customs Inspectors shall ordinarily be granted any reward. It shall be competent to the Excise Commissioner as the Controlling Officer of Customs to sanction rewards up to Rs. 100 in any one case. He shall obtain the sanction of Government for rewards exceeding Rs. 100. He may also incur at his discretion an expenditure not exceeding Rs. 100 in each case for the employment of informers or for any purpose connected with the prevention or detection of smuggling of dutiable articles or of any other offence against Customs Laws, provided that the aggregate expenditure incurred in one year under this head does not exceed Rs. 500</p>

Num- ber of item.	Description of charge.	Explanations, special rules and restrictions.
84	Rewards.— (<i>contd.</i>)	<p data-bbox="993 628 1985 949">A register of rewards shall be maintained in each Customs House which shall contain particulars of the grant or rewards in each case. (R. O. C. No. 5389/27-11/Devpt. dated 16th September 1933).</p> <p data-bbox="929 998 1985 1624"><i>Forest.</i>—The Conservator of Forests can sanction at his discretion a reward to the informant or person receiving drift unclaimed or abandoned timber, not exceeding one-third of the net sale price, in cases where the amount recommended to be paid is above Rs. 10; but when the amount does not exceed Rs. 10, it may be paid by the Divisional Forest Officer without reference to the Conservator.</p> <p data-bbox="929 1683 1985 1895"><i>Public Health.</i>—The Director of Public Health is authorised to sanction rewards to Vaccinators for good work subject to budget provision.</p> <p data-bbox="810 1953 1985 2681"><i>Medical.</i>—Rewards to Midwives in the Medical Department are allowed under G. O, No, G. 6717, dated 23rd December 1912. The reward to a Midwife is Rupee one for every case attended by her, free of charge, over and above a minimum number of 8 cases in a month. The reward should be drawn on contingent bills and should be supported by a certificate in the following form from the Medical Officer under whom the Midwife is working :—</p>

Number of item.	Description of charge.	Explanations, special rule and restrictions.				
84	Rewards (c ntd)	<p>“Certified that the following Midwives, for whom rewards are drawn, attended the number of cases noted against each, free of charge, during..... ..in excess of the prescribed minimum number (i. e , 8).”</p> <p>Name. Number of cases over 8.</p> <p><i>Military.</i>—The Commandant, Travancore State Forces is empowered to sanction to each successful candidate in the Higher and Lower Standard Examinations in English held for the Indian Officers of the First Nayar Infantry (<i>Viz.</i>, Jambadars Subadars, and Subadar Major) a reward of Rs. 100 and Rs 60 respectively.</p> <p><i>Government Press.</i>—The Superintendent, Government Press, is empowered to give a reward of Rs 2 to any employee of the Press who gives valuable information concerning cases of theft in the Press.</p> <p><i>Note.</i>—In all cases of payments of rewards, full details showing the nature of charges and the number and date of order sanctioning the same should be given in the bills.</p>				
85	Rewards for killing wild animals.	<p>The charges are met by the Land Revenue Department under 41 Miscellaneous and are regulated by the following scale:—</p> <table><tr><td>For a Tiger ..</td><td>Rs. 21-12 0</td></tr><tr><td>For a Cheeta ..</td><td>14- 8-0</td></tr></table>	For a Tiger ..	Rs. 21-12 0	For a Cheeta ..	14- 8-0
For a Tiger ..	Rs. 21-12 0					
For a Cheeta ..	14- 8-0					

Number of item	Description of charge.	Explanations, special rules and restrictions.
85	Rewards for killing wild animals (<i>contd.</i>).	The maximum reward should not be paid for Cubs, or where the killing of the wild animal was not a matter of difficulty or danger. The entire skin and skull of the animal should be produced before the Taluk authorities. Bills should be supported by a certificate from the disbursing officer that he has personally examined the skin and skull of the animal.
86	Rewards — Special.	<i>Police, Forest and Excise.</i> —The District Superintendents of Police, the Divisional Forest Officers and the Assistant Excise Commissioners may incur expenditure on account of secret service, under this head within the sanctioned budget allotment. Detailed accounts of the expenditure should be kept in the offices concerned and they should be subjected to minute examination by the Heads of Departments concerned during their inspections. Whenever possible vouchers should be obtained and filed, but none need be submitted to the treasury or to the Account Office in support of the contingent bill if it is considered desirable that the payee's name should not be disclosed. In such cases, a certificate in the hand-writing of the officer incurring the expenditure that the amount has been duly paid should be attached to the bill.
87	Specimens, Exhibits Sale and Exchange of.	This requires the sanction of Government. The officer in charge of the Museum and the Su Chitralayam is competent to sanction the sale and exchange of exhibits, specimens &c., in the existing collection, up to the value of Rs. 100 at a time.

Number of item.	Description of charge.	Explanations special rules and restrictions.
8	Stationery and Rubber Stamps.	<p data-bbox="821 605 1992 972">Articles usually supplied by the Stationery Department should be obtained only from that department. The local purchases of such articles (including Rubber stamps and ink for them) are not admissible, unless specially sanctioned by the Government.</p> <p data-bbox="821 1022 1992 1284">NOTE - A list of the articles supplied from the Stationery Stores is given in Annexure III A Rules regarding the supply of stationery articles are also given therein.</p> <p data-bbox="821 1333 1992 1595"><i>Exception</i> — 1. Head Masters of Departmental English Schools are permitted to purchase in the local market the articles of stationery mentioned in Annexure IV.</p> <p data-bbox="1069 1645 1992 1907">2. The Commandant, Travancore States Forces, may locally purchase articles of stationery required for the Regimental School at Pangode.</p> <p data-bbox="1069 1956 1992 2277">3. The Chief Superintendents of Public Examinations conducted by the Education Department are authorised to incur expenditure on account of purchase of all stationery articles except paper.</p> <p data-bbox="1069 2326 1992 2690">4. Articles of stationery which are required for giving Elementary Education to the Convicts in the Central Prison and are not available in the Stationery Stores may be purchased by the Superintendent in the open market.</p>

Description of charge.	Explanations, special rules and restrictions.
Stationery and Rubber Stamps —(contd)	<p>5. The Director of Industries may purchase in the open market articles of stationery required for the Government school of Commerce, Alleppey.</p> <p>6. The Superintendent of the Industrial School of Arts, Trivandrum, may purchase locally 6 bottles of linseed oil and 6 bars of soap every year for the use of the school.</p> <p>7. The Principals of His Highness the Maha Raja's College of Science and the College for Women are permitted to purchase locally the articles specified in Annexure V, for use in the Laboratories.</p> <p>8. The Superintendent, Reformatory School may purchase in the open market binding materials required for undertaking private orders for binding work.</p>
Stitching charges.	<p>For stitching full dress uniforms on the Piece work system in the Police Department, the following rates have been sanctioned —</p> <p style="text-align: right;">Full dress coat at B. Rs. 1—6—0 Do. trousers B. Rs. 0—14—0</p>
Sundry Stores	<p>The procedure laid down in Stores purchase Rules (Appendix I3) should be followed in respect of purchases made, sufficient information as regards the procedure adopted in procuring the articles being given on the contingent bills.</p>

Num- ber of item.	Description of charge	Explanations special rules and restrictions.
90.	Sundry Stores (cont'd.)	NOTE — The Officers in charge of Govern- ment Museum and Public Gar- dens and Zoo may purchase within their Budget allotments plants, seeds specimens and chemicals, each item not exceed- ing Rs. 100 in value.
91.	Telegram charges.	<p>These are debitable to "Office Expenses". A telegram should not be sent at all where an ordinary letter or an "Express" letter would serve the same purpose equally well. It should be sent only in emergent and unavoidable cases where replies should be received or action taken <i>on the same day</i>. In all other urgent cases, including communications outside the State, Express letters should be issued. The Heads of Departments and Offices who receive Express letters should treat them with the same expedition as if they had been telegrams. In cases where telegram charges are claimed, a certificate to the effect that the case was an emergent and unavoidable one where reply had to be received or action taken on the same day should be attached to the contingent bills.</p> <p>Telegrams may be classed as "Express" or "Ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind, the neces- sity for keeping the expenditure as low as possible, —</p> <p>(1) Telegrams and Cables should, as a rule, be sent as "Ordinary"</p> <p>(2) Messages should be classed as "Express", only — (i) in cases of emergency ;</p>

Description of charge.	Explanations, special rules and restrictions.
Telegram charges— (contd.)	<p>(ii) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.</p> <p>(3) Telegrams should, except when extreme precision is important, be expressed in as few words as possible and mere auxiliary or connective words, which can be obviously filled in by the receiver, should be omitted.</p> <p>(4) Telegrams from officers respecting applications for leave of absence, appointments and other matters of a personal nature should not be sent at the expense of the State.</p> <p>(5) The charges of telegrams sent by Government departments or public officials in the interests of private persons should be recovered from the private persons concerned wherever possible and credited to Government.</p> <p>(6) Government have arranged with the Telegraphic Department for the registration of abbreviated addresses of certain officers of the State for purpose of correspondence by telegram. These abbreviated addresses only should be used in sending telegrams to these officers.</p>
Telephone charges	No new telephone connection may be sanctioned except with the previous approval of Government. The number and date of the Government order sanctioning the expenditure on new connections should be quoted on the bills on which the charges are incurred. Vide Article 269.

Num-ber of item.	Description of charge	Explanations, special rules and restrictions.
93.	Tents.	The purchase of tents requires the sanction of Government.
94.	Tom-Tom charges.	<p>The following scale is fixed for Tom-Tom charges :—</p> <p>(1) Chackrams 10 per day in the big Municipal towns of Nagercoil, Trivandrum, Quilon, Alleppey, Kottayam and Paur and in the Hilly Tracts.</p> <p>(2) Chackrams 7 per day in all other places.</p> <p>Tom-Tom charges at the above rates and charges for the conveyance of the articles for auction at the rates admissible under the rules may be met from the auction sale proceeds.</p> <p>Notice of sale of immovable property under the Revenue Recovery Regulation need not be published by beat of Tom-Tom and no Tom-Tom fees need be levied for the same. (G O. D. Dis. No. 1588/32/ Rev. dated the 20th September 1932)</p>
95.	Four charges.	<p>These include charges for packing, carriage of records, petty carriage and cooly hire incurred in connection with tours of Government officers.</p> <p>The charges may be incurred subject to budget provision. The details regarding rates etc., should be given in the bills.</p> <p>The luggage charges claimed for the conveyance of Sirkar samans by motor buses and boats open to the public on hire, during tour, should be limited to a single passenger fare But in the case of certain Heads of Departments and District</p>

Num-ber of item.	Description of charge.	Explanations, special rules and restrictions.
95	Tour charges (<i>contd.</i>)	<p data-bbox="905 582 1983 1310">officers it may not always be possible to strictly adhere to this limit, as in exceptional cases, when the circuits are of long duration, it will be necessary for them to take more articles with them than what would ordinarily be required. In such cases they are permitted to claim luggage charges in excess of the above limit but not exceeding two men's fare provided they certify in the bills that the charges were actually incurred and could not be avoided. Luggage charges in excess of the above limits require the sanction of Government.</p> <p data-bbox="776 1339 1983 1630">Loading and unloading charges should be limited to one chackram each where the luggage charges claimed for the articles are not in excess of single passenger fare and Chs. 2 each in all other cases.</p> <p data-bbox="905 1659 1983 1980">NOTE —1. All officers who are authorised to draw fully vouched contingent bills excepting the Heads of Departments will, for purposes of the above rule be deemed to be District officers.</p> <p data-bbox="905 1980 1983 2387">NOTE.—2. When a conveyance is stated to have been used for carrying Government things alone, a certificate from the disbursing officer that it was solely used for Government purposes should be furnished.</p> <p data-bbox="905 2416 1983 2708">NOTE.—3. When a conveyance is used partly for Government and partly for private purposes, only half the hue should be charged to Government,</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
95	Tour charges — (cont'd.)	the other half being borne by the officer for whom the conveyance was used.
96	Transit contract—Anchal Mails.	The Anchal Superintendent is empowered to give transit contracts limited to a payment of Rs. 50 per mensem or Rs. 600 a year subject to the condition that sanction of Government should be obtained when the contract is introduced at any place for the first time and that it is renewed every three years (R. Dis. No. 1186 of 31/Devyt. dated 22nd July 1931)
97	Type-writers, &c.	<ol style="list-style-type: none"> <li data-bbox="830 1327 1985 1619">1. Type-writers, Duplicators, Comptometers) &c., should be obtained only by indent on the Stationery Department with the sanction of Government in each case. Their cost will be charged in the same way as that of stationery. <li data-bbox="830 1677 1985 1866">2. Portable Type-writers for travelling purposes or for personal use should not be supplied without the sanction of Government. <li data-bbox="830 1924 1985 2690">3. The machines should never be allowed to be repaired by any person other than the Government Mechanic of the Stationery Department and whenever there is any defect in the machines, the matter should be promptly intimated to the Superintendent of Stationery informing him of the make and the number of the machine and also, as far as possible, the nature of the defects so that he may immediately arrange for the repair of the same. A book should be maintained in each office for the Mechanic to note the condition of the machines every time he examines them and a copy of his observations

Number of item	Description of charge	Explanations, special rules and restrictions.
97	Type-writers, e'c. — (con'td.)	<p>should be forwarded at once to the Stationery Department. If the defects are only slight and could be removed on the spot, they will be attended to then and there by him to avoid the necessity of sending the machines to the Stationery Department. R O C. No. 1720/35/Stry. dated 3rd September 1935, and Circular No. 2619/S, dated 4th October 1934).</p> <p>4. No machine should be rejected as worn out and unfit for use until it has been examined by the Superintendent of Stationery. Worn out machines should be returned to the Superintendent before a new machine can be issued.</p> <p><i>Exception.</i>—The Government School of Commerce, Alleppey is exempted from the operation of rule in para 3 above. (G. O. R. Dis. No. 1/36/Stry. dated 6th January 1936).</p>
98	Umbrellas and Torches.	<p>Umbrellas and torches will not be supplied to menial servants and no charge on this account will be admitted without Government sanction.</p> <p>The Anchal Superintendent is competent to sanction the purchase of cadjan umbrellas and torches for the runners of his department.</p>
99	Uniform and Clothing	<p><i>Excise.</i>—Vide Annexure VI <i>Forest.</i>—Vide Annexure VII. <i>Jails</i>—Indian female wardens are allowed the following cloths per annum (Section 93 of the Jail Rules):—</p> <p>1 2 cloths of cambric 4½ yards long by 4½ feet broad.</p>

Number of item.	Description of charge.	Explanations, special rules and restrictions.
99	Uniform and Clothing— (<i>contd.</i>)	<p data-bbox="916 596 1983 713">2. 2 upper cloths 3 yards long by 4 feet broad, having a blue order.</p> <p data-bbox="916 713 1983 815">3. 4 white jackets, 3 yards of white cloth being allowed for each jacket.</p> <p data-bbox="797 859 1983 1062">The members of Warder establishment will be provided at Government expense with the following articles of uniform. (Section 94 of the Jail Rules, para 2).</p> <p data-bbox="916 1106 1983 1514">(a) Three suits of blue check (6 yards per suit for every two years, <i>i. e.</i>, two suits in the first year and one suit in the second year, one pagri (6 yards long by 45 inches wide), one pair of putties (6 yards per pair) and two pairs of boots or sandals annually.</p> <p data-bbox="916 1514 1983 1616">(b) Gold lace and one set of Chevrons once in two years.</p> <p data-bbox="916 1616 1983 1718">(c) One silver embroidered shank once in three years.</p> <p data-bbox="916 1718 1983 1980">(d) 5 large and 4 small silver buttons to the Chief Warder, 5 large and 4 small metal buttons to the Head Warders and 5 large metal buttons to the Warders, once in five years.</p> <p data-bbox="797 2023 1983 2285">The Chief Warder, Head Warders and all Warders will be provided with water-proof capes and hoods with buttons every three years. (Section 94 of the Jail Rules para 3).</p> <p data-bbox="797 2329 1638 2489"><i>Police.</i>—<i>Vide</i> Annexure VIII. <i>Medical.</i>—<i>Vide</i> Annexure IX <i>Boly-guard.</i>—<i>Vide</i> Annexure X</p>
100	Washing charges of uniforms.	The charge for washing the uniforms supplied to the menials may be met from "Office expenses"

Number of item.	Description of charge.	Explanations, special rules and restrictions.
101	Window delivery charges.	<p>1. A window delivery fee of Re. 1 per mensem is charged by the Anchal Department to officers who may like to use <i>tapal</i> boxes with locks and duplicate keys, one of which may be left with the Anchal Master, for taking window delivery of their <i>tapal</i>. The fee may be charged to 'Office expenses' under contingencies of the office concerned.</p> <p>2. Expenditure on account of Postal window delivery charges requires the sanction of the Government.</p> <p>Sanction has been accorded in the following cases:—</p> <ul style="list-style-type: none"> (1) The Dewan. (2) The Chief Secretary to Government. (3) The Chief Engineer, Roads, Buildings and Irrigation. (4) The Commissioner of Police. (5) The Surgeon-General. (6) The Public Library. (7) The Public Service Commissioner.

Annexure I.

(Referred to in Item 21.)

Scale of food, bedding, clothing etc, for the under-trial prisoners.

Diet.—The undertrial prisoners should be given a light meal in the shape of *Conji* with some pickles or *Chutney* at 6 A. M. The midday meal at 11 A. M. should consist of dhal, ghee, some fresh cooked vegetables and butter-milk. The evening meal at 6. P. M. should be the same as the midday meal except ghee. The quantity of food may be 5 ounces of rice for the morning meal, 9½ ounces for the midday's meal and 8 ounces for the evening meal. The total cost of the three meals

per diem may be fixed at the actual cost of the articles required for the food stuffs in the several places but not exceeding 8 Chs. per head in the plains, and 10 chs. per head in the High Ranges. An extra half a chackram is also allowed per head for plantain leaves. Aluminium drinking vessels at a cost of 10 Chs. per vessel may be supplied. Persons who have no objections, will be given earthen vessels costing not more than 2 Chs. per vessel. Filtered water should be supplied for drinking purposes. A tripod with three earthen vessels may be provided for in each station where under-trial prisoners are locked up.

Bedding —Each under-trial prisoner will be given a mat, a *jam thal* and pillow with cover. In the case of Devicolum and Peermade, a small plank cot and 2 blankets will, in addition, be allowed.

Clothing —Prisoners will be allowed to use their own clothes except the very poor, who may be given clothing at the rate of 2 mundos, 2 banyans and 2 towels per prisoner. Provision should be made for a dhoby to wash the same.

General Provisions.—Each prisoner will be allowed one thudam jingelly oil or cocoanut oil a week and one cake of sunlight soap and every facility for bathing daily. No razors should be introduced, but prisoners may be allowed shaving once a fortnight and cropping once a month. The Magistrates and the Medical Officers may be required to inspect the lock-ups as provided for in the Rules dated 12 November 1925. (R. Dis. 2489/25/Judl.) and forward a report of their inspection through the District Magistrates, to the High Court.

The articles supplied must be surrendered when the prisoners leave the lock-up. Worn out articles may be destroyed under the orders of the Magistrates.

Annexure II.

[Referred to in Item 47 (2 b. Note).]

Boundaries of the Low country, and the Intermediate and Hilly tracts, for purposes of rates of cart-hire

Low country.—(1) The portion lying on and to the west of a broken line starting from the northern end in Travancore of the Main Central road and passing along its eastern side up to Perumbavoor and then along the northern side of Perumbavoor-Kothamangalam road until it crosses the Kothamangalam-Wazhakulam road, thence southwards along the eastern side of the road to Wazhakulam, thence to

Thodupuzha along the northern side of the Muvattupuzha-Thodupuzha road, thence along the western side of the road extending from Thodupuzha through Lalam, Ponkunnam, Cheruvalli, Manimalai, Rani, Kumbazha and Koni up to the junction of Kayamkulam-Punalore road with Pathanapuram-Koni road, thence along the eastern side of the road to Pathanapuram, Punalore and Anchal, thence westwards along the southern side of the road to Ayur till it meets the Main Central road, thence along the eastern side of the Main Central road up to Venjaramood, thence eastwards along the northern side of Venjaramood road and its northern branch till it meets the Trivandrum-Shencottah road in the 16th mile, thence along the western side of Trivandrum-Shencottah road up to where the Nedumangad-Shorlacode road joins it, thence along the eastern side of the road *via* Vellanad up to where it meets the Pappanamcode-Kottur road, thence along the eastern side of the Pappanamcode Kottur road up to Kattakaday, thence along the southern side of the Kattakaday-Ottasekaramangalam road up to Ottasekaramangalam, thence along the eastern side of the Ottasekaramangalam-Amaravila road up to Amaravila on the Main Southern road, thence along the northern side of the road from the 14th mile M. S. road up to where it meets the Parassalay-Panachimood road, thence passing along the southern side of Marthandam-Panachimood trace up to its junction with the Kuzhithurai-Alancholai road, thence along the northern side of Marthandam-Panachimood trace eastwards to Attur in the 2nd mile of Marthandam-Kulasegaram road, thence along the northern side of the same road to Thiruvattar bridge across the Paralay river, thence following the southern bank of the Paralay river to the Maycode junction where the Thuckalay-Thadigarconam road and the Maycode-Kulasegaram road meet, thence straight on to Darisanamcope thence southwards up to the junction of Thittuvilai-Aramboly road and Nagercoil-Balamore road, thence eastwards along the northern side of Thittuvilai-Aramboly road up to Aramboly and thence up to the frontier along the northern side of Main Southern road.

(2) The portion to the east of the broken line joining Ramakal near the Achenkoil peak and the Channar ghaut peak in the Shencotta Taluk crossing the T. S. road midway between Arienkavoo and Puliyara.

Hilly tract.—(1) The portion lying to the east of a due north and south line from the north-easternmost boundary of the Kunnathunad Taluk up to Thattakad and thence passing eastwards along the southern bank of the Periyar river up to the junction of its northern tributary, the Muthrapuzhai or Munnar river, thence southwards along the western bank of the Periyar river, and its tributary, the Cheruthonyaur and the Endayar up to Mundakayam bridge on the Kottayam Kumili road, thence southwards straight on to the junction of the Arudayar and the Pambayar and thence to the junction of the Palathadayaur and Kokkad Aur, thence due south to the Achenkoil river, crossing the Kallar and thence to Ramakal along the southern bank of the Achenkoil river.

(2) The portion lying to the south and east of a line starting from Channar ghaut peak and passing along the northern bank of the Shendarini river up to the junction of the Qulon-Shencottah road and Trivandrum Shencottah road, thence passing southward along the eastside of the Trivandrum-Shencottah road up to Pallode, thence along the eastern side of the road from Pallode to Arianad *viz* Vidura till it meets the Nedumangad-Shorlacode road, thence along the eastern side of the Nedumangad-Shorlacode road up to Kulasegaram and thence to Darisanamcope along the southern side of the road passing through Kulasegaram, Ponmanai, Shorlacode, and Thadigarancanam till it meets the Low country line at Darisanamcope.

Intermediate tract.—Intermediate tract is the portion lying between the Low country and the Hilly tract defined above.

ANNEXURE III.

(Referred to in Item 62).

Rules regarding medical aid to Government Servants stationed at Munnar.

(i) The Government servants and their families at Munnar may be treated at the grant-in-aid dispensary at Munnar.

(ii) In cases requiring better treatment and if the Medical Officer so certifies, the patients may be given conveyance charges to and from Devicolum for obtaining medical aid from the District Dispensary there;

(iii) In unavoidable and emergent cases the services of the General Hospital conducted by the Kannan Devan Hills Produce Co., may be requisitioned, the company being paid the rates demanded by them as per details noted at foot and the parties except those who are really poor and deserving, being asked to pay half the cost of the treatment.

(iv) The expenditure on this account will be met from the respective departments under which the patients or the Government servants to whom the patients are related will be working and this arrangement will continue till a well-equipped Government Dispensary is opened at Munnar.

Details.

Out-Patients. Consultation fee of eight annas for preliminary consultation with the Assistant Surgeon and four annas for subsequent consultations in connection with the same complaint.

In-Patients. Eight annas for preliminary consultation and no further consultation fees until the patient is discharged from the hospital. A daily charge of eight annas to cover attention, bedding etc.,

Drugs. Cost of drugs to be charged for in every case at cost price.

Food. Food will be charged for, to in-patients, at cost price if the patient is on a hospital diet. If a hospital diet is not ordered, the patient to have the option of taking the usual hospital diet at cost price or can have his own food sent in,

ANNEXURE III A.

*(Referred to in item 88 Note.)***List of Stationery articles that are usually supplied from the Stationery Stores.**

1	English Foolscap paper	16 lbs.
2	Do.	14 lbs.
3	Do.	12 lbs.
4	Do.	10 lbs.
5	Do.	9 lbs.
6	Do.	7 lbs.
7	Badami paper	10 lbs.
8	Do.	9 lbs.
9	Typewriting paper	
10	Plain Embossed Letter paper half size.	
11	Do. quarter size	
12	Letter paper.	
13	Note paper.	
14	Envelopes Manilla.	
15	Blotting paper.	
16	Brown Casing paper	100 lbs.
17	Do.	44 lbs.
18	Do.	20 lbs.
19	Do.	88 lbs.
20	Do.	80 lbs.
21	Royal paper 44 lbs First quality.	
22	Do Second quality.	
23	Royal paper	40 lbs.
24	Medium paper	32 lbs.
25	Demi paper	22 lbs.
26	Hand made paper	15 lbs.
27	Lion mould and conqueror	72 lbs.
28	Double Foolscap Croxly Lion Ledger	30 lbs.
29	Ledger paper	88 lbs.
30	Do. Azure Laid	30 lbs.
31	Double Foolscap Cream Laid	17 lbs.
32	Do.	18 lbs.
33	Do.	20 lbs.
34	Do.	24 lbs.
35	Do.	30 lbs.
36	Double Foolscap Cream Wove	14 lbs.
37	Do.	20 lbs.
38	Do.	24 lbs.
39	Do.	32 lbs.
40	Badami paper	15 lbs.
41	Do..	20 lbs.
42	Royal paper Cream Laid and Cream Wove	26 lbs.
43	Double Royal	30 lbs.
44	Do.	50 lbs.

45	Double Super Royal	50 lbs.
46	Double Crown paper	28 lbs.
47	Do.	26 lbs.
48	Do.	24 lbs.
49	Do.	19 lbs.
50	Cartridge paper	40 lbs.
51	Do.	20 lbs.
52	Sketching Cartridge paper	80 lbs.
53	Drawing paper—Cartridge	
54	Do. Imperial	
55	Drawing paper Double Elephant.	
56	Asiatic bond	15 lbs.
57	Litho Quod—Crown Cut paper	80 lbs.
58	Latimer	36 lbs.
59	Art paper	40 lbs.
60	Tissue paper.	
61	Oil paper.	
62	End paper.	
63	Parchment paper.	
64	Sectional lines.	
65	Marble paper.	
66	Coloured paper	24 lbs.
67	Do.	40 lbs.
68	Do. Buff	38 lbs.
69	Do. do.	32 lbs.
70	Do. M. G. Poster Yellow	54 lbs.
71	Do.	56 lbs.
72	Do.	60 lbs.
73	Do.	67 lbs.
74	Do.	78 lbs.
75	Do.	22 lbs.
76	Tracing Cloth.	
77	Tracing Paper.	
78	Sand paper.	
79	Emery paper.	
80	Carbon paper—Pen.	
81	Do. Pencil.	
82	Do. Double side.	
83	Writing Ink—Stephens	40 Oz Jars.
84	Do. do.	24 Oz.
85	Do. do.	12 Oz.
86	Do. Local Ink Jars	40 Oz.
87	Do. do.	24 Oz.
88	Red Ink Jars.	
89	Ink power—Blue-black.	
90	Do. Analine.	
91	Ink powder—Red.	
92	Swan Ink bottles.	

93	Coloured inks	Powder—Red (Scarlet.)
94	Do	do. Blue
95	Do	do. Green.
96	Do.	Fluid Violet.
97	Do.	do. Green.
98	Do.	do. Blue.
99	Medium books—	1 qr. 2qr. 3 qr. 4 qr.
100	Demi Books	do.
101	Foolscap Books—	1 qr. 2 qr. 3 qr. 4 qr. 5 qr.
102	Metalic Note Book.	
103	Small Note Book.	
104	Ward Book.	
105	File Book—	Large.
106	Do	—Small.
107	File Board—	Sectt and Ord.
108	Straw Board.	
109	Card Board.	
110	Brown sewing thread.	
111	Page Cord.	
112	Glue.	
113	Country Leather.	
114	Table Cloth.	
115	Pen Knife 4 bl.	Double bl. and single blade.
116	Punch.	
117	Ruler.	
118	Gloy.	
119	Scissors.	
120	Scraper.	
121	Inkstands -	Double, single, unspillable.
122	Paper weight—	glass and metal.
123	Blotter.	
124	Pen Rack.	
125	Hone.	
126	Nail cutting scissors.	
127	Pin cushion.	
128	Pencil Sharpener	
129	Letter Clips.	
130	Paper cutter.	
131	Envelope opener.	
132	Call Bell.	
133	Glass Tray for clips, pins etc.	
134	Glass Pen Brush.	
135	Water Glass.	
136	Binders' Scissors.	
137	Binders' Bodkin.	
138	Plough knife.	
139	Stamp Cutter.	
140	Camphor.	
141	Naphthaline.	
142	Cyclostyle paper.	

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143. Cyclostyle Ink.
 144. Do. Pen.
 145. Do. Roller.
 146. Gum bottle brush.
 147. Date Case.
 148. Nibs—Relief and other sorts.
 149. Penholders—superior, ordinary and vulcanite.
 150. Swan Quills
 151. Pencils—Blacklead.
 152. Do. Coloured.
 153. Do. Copying.
 154. Do. Drawing.
 155. Do. Short-hand.
 156. Pin sheets.
 157. Need'es.
 158. Tape - white and coloured.
 159. Sealing wax—English and Country.
 160. Gum Arabic.
 161. Twine—English, Country
 162. Ball thread.
 163. Gem clips.
 164. Tags
 165. Rubber piece.
 166. Ink and pencil erasers.
 167. Metal stamping ink.
 168. Rubber Do.
 169. Numbering Do.
 170. Self—Inking pad.
 171. Metal stamp pad.
 172. Oil cloth.
 173. Calico
 174. Art Linen canvas
 175. Cambric cloth.
 176. Relief Stamping ink.
 177. Stamp Varnish
 178. Rubing Ink.
 179. Paper Varnish.
 180. Turpentine.
 181. Wood Oil.
 182. Linseed Oil.
 183. Printing Ink black
 184. Type metal.
 185. Pig lead.
 186. Potash.
 187. Coloured Printing Inks.
 188. Ribbons for Typewriters.
 189. Typewriter eraser.
 190. Dust Brush.

Type Brush
Oil Can.
Oil bottle.
Selvyt Cloth
Chamois.
Benzine.
Type carbon.
Screw driver.
Obliterine.
Stencil papers.
Do. Ink.
Silk sheet.
Impression paper.
Soap.
Sponge.
Cloth-lined covers.
Manilla Covers.
Thumb print apparatus.
Thumb print Roller.
Chemical Ink.
Oxgal.
Pallette knife.
Bone holder.
Brushes
Morocco leather.
Parchment leather.
Law calf.
Gold leaves.
Web Tape.
Label leather.
Antimony.
Flannel.
White glue.
Pumic stone.
Brass lines.
Wafer stand.
Stencil plate box.
Zinc plate gauge.
Adhesive seals.
Colour box.
Cabinet saucers.
Cumpressed Lead Pencils.
Computing scale.
Duster.
Chalk
Clip Board.

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- 237. Refils lead.
 - 238. T-square
 - 239. Brass parallel rulers.
 - 240. Set slope batters.
 - 241. Set-squares.
 - 242. Drawing Board.
 - 243. Eyelets.
 - 244. Stapple fastener.
 - 245. Measuring Tape.
 - 246. Foot rule.
 - 247. Cylinder bellows
 - 248. Vaseline.
 - 249. Cloth bags.
 - 250. Numbering machine.
 - 251. Paper Fastener
 - 252. China Ribbon.
 - 253. Silk Tape.
 - 254. Do. thread.
 - 255. Do Head band.
 - 256. Rubber band.
 - 257. Invitation cards.
 - 258. Do envelopes.
 - 259. Memo cards.
 - 260. Guest cards.
 - 261. Visiting cards.
 - 262. Steel crow quills.
 - 263. Mapping pen.
 - 264. Drawing pen.
 - 265. Drawing pin.
 - 266. Indian Ink
 - 267. Colour cakes.
 - 268. Drawing brush.
 - 269. Long cloth.
 - 270. Duplicators.
 - 271. Cyclostyle machine.
 - 272. Stylus Pen and Pad.
 - 273. Rubber Stamps.
 - 274. Metal Stamps.
 - 275. Date Stamps etc
 - 276. Typewriters.
 - 277. Letter balance.
 - 278. Hard and soft rubber.
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Rules for the supply of Stationery Articles.

1. The receipts for articles of stationery should be signed and endorsed by the officers themselves, who are authorised to receive articles direct from the Stationery Stores. When the receipts are prepared for supplies the officers should satisfy themselves that the articles received already, have been fully used up and that the fresh demand made is absolutely necessary. The fact that a particular article has been sanctioned in the annual indent should not be taken as sufficient authority to obtain the same.

2. The stock books should be properly maintained by the indenting offices and checked by the officers as often as is convenient for them to do so.

3. Demands for articles which could be avoided should not be made and any violation of this will be viewed with displeasure by Government.

4. Imperishable articles of stationery, such as pinches, rulers, inkstands, paper-weights, pen-racks &c, that are now in use should be handled with utmost care and further demands should not be made as a matter of course but only in case of imperative necessity. In no case will these articles be supplied before the lapse of the period fixed.

5. Heads of offices who distribute the articles required for their subordinate offices should forward to Government distribution statements along with the annual indents.

6. The invoices forwarded to the officers should be returned to the Stationery within one week from the date of receipt of the same, in token of acknowledgment of the articles.

7. The entries made in the annual indent showing the quantities supplied during the previous years should be accurate.

8. All messengers from the various Government offices in the Mofussil deputed for taking delivery of articles of stationery, printed forms &c., should take with them certificates signed by responsible subordinates of the Stationery Department and the Central Printing Office denoting the dates of arrival at and departure from the respective stores. (R. Dis No. 201/36/Stry. dated 22nd June 1936.)

9. Articles of stationery to be used for more than one year are classified and rated as per schedule appended.

10. The supply of hones, plough knife, glass paper-weights, water glasses, scrapers, swan-ink, and coloured twine has been stopped.

11. Fresh supplies of the articles mentioned in Rule 10 above will be made only at the expiry of the period specified in the schedules. The old unserviceable articles should be returned to the Stationery Department for being auctioned when fresh supplies are received. (R. O. C. No. 922/35/Stry. dated 8th February 1936.)

Schedule of Supplies of Stationery Articles.

No.	Name of articles.	Period to be used.	To whom supplied
1.	Penholders, Vulcanite or equally good varieties	2 years.	Officers on Rs. 200 and above,
2.	Penholders, strong and durable qualities.	Do.	Others to whom penholders are supplied
3.	Ink and pencil eraser, large.	Do.	Officers on Rs. 100 and above.
4.	Blotter.	3 years.	Officers on Rs. 200 and above.
5.	Type & Dust brushes.	Do.	Typists (1 each)
6.	Penknife, double blade	5 years.	Officers on Rs. 200 & above.
7.	Do. single blade.	Do.	Gazetted officers below Rs. 200 and per section of 3 clerks.
8.	Punch.	Do.	Gazetted officers and 1 each per section of 3 clerks.
9.	Table cloth.	5 years.	Gazetted officers and the clerical staff of the General and Revenue and Financial Secretariats, Account Office and the High Court.
10.	Call bell.	Do.	Heads of departments and officers on Rs. 200 and above.
11.	Oil-can and screw-driver.	Do.	Typists (1 each)
12.	Stamp cutter & Scissors six inches.	Do.	One to each office.
13.	Inkstand, glass double.	7 years.	Heads of departments and Judges of the High Court.
14.	Do. single.	Do.	Other Gazetted staff (2 each)
15.	Do. unsplalable	Do.	Others (2 each)
16.	Binders' scissors.	Do.	Mochis.
17.	Penrack.	10 years.	Gazetted officers.
18.	Paper-weight, metal.	Do.	Gazetted officers (2 each) Others (1 each).
19.	Ruler.	Do.	1 per section of 6 clerks.
20.	Letter weighing balance.	Do.	1 to each office.

13. Fresh supplies of the Type-carbon will be made only when the used sheets are returned to the Stores or when properly accounted for. The typists should use the sheets without tearing them into pieces and return them when they require fresh supplies. The used sheets should be collected and returned to the Stationery Stores once in a quarter. The Stationery Department will make a selection out of these used sheets and supply the same to the Excise Chowkeys, Timber Depots and watch stations which require carbon paper for taking copies of receipts, passes, etc. (R. Dis.No. 412/35/Stry. dated 27-8-1935.)

ANEXURE IV.

(Referred to in Item 88. Exception 1)

List of articles of Stationery, etc., that can be purchased locally.

HEAD MASTERS OF ENGLISH SCHOOLS.

- 1 Foolscap paper of different thickness
- 2 Blotting paper
- 3 Brown paper
- 4 Letter paper
- 5 Envelopes
- 6 Drawing paper
- 7 Bound books for registers, etc.
- 8 Note books for recording progress, etc.
- 9 Black-lead pencil
- 10 Coloured pencil
- 11 Steel nibs
- 12 Pen holders
- 13 Ink bottles
- 14 Blue black ink (Stephens) and blue black ink powder
- 15 Red ink or powder
- 16 Pin sheets
- 17 Clips
- 18 Paper-weights (metal)
- 19 Ruler
- 20 Gum arabic
- 21 Gum bottle
- 22 Sealing wax
- 23 Penknife
- 24 Scissors
- 25 Rubber pieces
- 26 Ink eraser

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|----|--|
| 27 | Twine (English) |
| 28 | Twine (Country) |
| 29 | Thread |
| 30 | Needle |
| 31 | Card-board |
| 32 | Napthaline balls |
| 33 | Binding materials (Straw-board, calico, leather, coloured paper
and glue) |
| 34 | Chalk (white) crayons |
| 35 | Coloured chalk |
| 36 | Cyclostyle paper |
| 37 | Do. ink |
| 38 | Do. pen |
| 39 | Tape for measuring |
| 40 | Letter balance and weights |
| 41 | File board |
| 42 | Tags |
| 43 | Punch (round hole piercer) |
| 44 | Drawing pin |
| 45 | Towels and black board cleaners |
| 46 | Rubber stamp |
| 47 | Do. ink |
| 48 | Ink pad |
| 49 | Graph paper |
| 50 | Drawing pencil |
| 51 | Carbon paper (for duplicating fee receipts) |
| 52 | Cyclostyle machines and rollers |
| 53 | Soap |
| 54 | Match box |
| 55 | Candle |
| 56 | Kerosene oil |
| 57 | Broom |
| 58 | Rope |
| 59 | Pully |
| 60 | Water pot |
| 61 | Tumblers |
| 62 | Vessels for boiling water |
| 63 | Fuel for Do. |
| 64 | Flower pots |
| 65 | Watercan |
| 66 | Implements for gardening |
| 67 | Metal polish, bath brick for polishing brass works |
| 68 | Phenyl |
| 69 | Table lamp |
| 70 | Nails |
| 71 | Manure |
| 72 | Table cloth 2 yards once in 5 years |
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ANNEXURE V.

(Referred to in Item 88 Exception 7.)

List of articles which may be purchased locally for use in Laboratories of the College of Science and the College for Women.

*Science College.**College for Women.*

- 1 Sand-paper
- 2 Knives (laboratory size)
- 3 Scissors Do.
- 4 Sponges
- 5 Screw-driver
- 6 Drawing pins
- 7 Bar soap
- 8 Sewing needles
- 9 Needles 4" long
- 10 Country twine
- 11 English twine (thick and thin)
- 12 Card board
- 13 Do white
- 14 Drawing paper
- 15 White cotton thread
- 16 Pins 1½" stout
- 17 Do. 1" medium
- 18 Do. ¾" Do.
- 19 Varnished black paper
- 20 Carbolic soap
- 21 Naphthaline balls
- 22 Gum Arabic

- 1 Sand-paper
- 2 Pen-knife
- 3 Scissors
- 4 Sponges
- 5 Emery paper
- 6 Drawing pins
- 7 Soap
- 8 Sewing thread
- 9 Needles
- 10 Turpentine
- 11 English twine
- 12 Linseed oil
- 13 Cardboard white
- 14 Ball thread
- 15 Naphthaline balls
- 16 Pins
- 17 Straw board
- 18 Gum Arabic
- 19 Hone
- 20 Indian ink
- 21 Crow quill
- 22 Blotting paper

ANNEXURE VI.

*(Referred to in Item 29.)*Scale of clothing, etc., supplied to the Petty Officers and
Peons of the Excise Department.

Article.	Number.	Period of renewal.	To whom supplied.	Remarks.
Clothing	1 suit	Annual		These will not be renewed periodically. If renewal is necessitated through loss or damage, such renewal will be made on recovery of cost from the parties concerned.
Putties	1 pair	Biennial		
Brass and white metal shanks	...	On recruitment.		
Brass numerals	..	Do	All petty officers and peons	
*White-metal buttons.	8	Do.		
Badges	..	Biennial		
Water proof cape	1	Once in 7 years		
Helmet	1	Biennial	Petty Officers and peons— Anglo-Indians	
Boots	1 pair	Do.		
Leather belt	..	Once in 15 years	Petty Officers and peons— (Indians)	
Cloth for turban		Annual		
Basket for turban	...	Triennial		
Gold lace for turban	.	Biennial	Petty Officers (Indians)	
Silk sash	..	Do.		
Blanket	1	Triennial	Petty Officers and peons in the High Ranges Peons in the Devicolum Division and the Peermade Range	
Jamkal	1	Do.		
Woollen warm cap	1	Triennial		

NOTE.—1 In the case of new recruits to the grade of Petty Officers and peons who are supplied with articles of uniform for the first time, two suits will be supplied during the first year of their enlistment in service and one suit only during the subsequent years.

NOTE.—2. Twelve pairs of boots will be supplied to the Officer in charge of the Nagercoil Division once in 2 years for supply to the peons selected for duty at the Southern Frontier of the Nagercoil Range.

NOTE.—3. The materials sanctioned for making a turban are the following :—

On basket ; $\frac{1}{2}$ lb. coir fibre ; $\frac{1}{5}$ yard lining cloth ; $\frac{1}{30}$ yard of American Drill for lappets ; $\frac{1}{3}$ card thread ; $\frac{1}{16}$ reel thread ; 2 yards Turkey red and $\frac{1}{5}$ yard blue fringe.

For Petty Officer's turban, 4 yards of gold lace will also be supplied once in two years.

NOTE.—4. Issues of clothing, etc., for which period of supply is fixed should not be made as a matter of course, but should be restricted to absolute necessity, i. e., for the replacement of articles unfit for further use.

ANNEXURE VII.

(Referred to in Item 99.)

Revised Rules with regard to the uniform of the Travancore Forest Department.

1. All members of the Executive and Protective staff of the Travancore Forest Department shall wear the uniform of their rank when on duty.

2. Forest Guards and Foresters will be supplied with two suits of uniform and a complete set of accoutrements on permanent appointment and thereafter with one suit of uniform annually at Government expense. Each set of uniform will consist of a pair of breeches, one jacket, a pair of putties and a turban. Forest guards will also be supplied with a *cumply* or blanket and a water proof cape once in three years.

3. All accoutrements including waist belt, knife, bronze or bell-metal buttons and badges supplied to Forest Guards, etc., are the property of Government and may on no account be made away with by the wearers. Any person not on duty in the Forest Department found wearing any of the articles above classed as accoutrements will be liable to criminal prosecution under Section 163 of the Travancore Penal Code.

4 The uniform supplied to the Foresters and the uniform, *cumblies* and water-proof capes supplied to Forest Guards are also the property of Government, but in the second year of wear the clothing, and in the fourth year of wear, *the cumblies* and the water-proof capes will become the property of the men who may dispose of them as they please. The uniform of any Forester and the uniform, *cumblie* and water-proof cape of any Forest Guard who dies, resigns or is dismissed within the above periods must be returned into store (*i. e.*, to the Range Office) along with the accoutrements. Foresters and Forest Guards will be required to be cleanly and properly dressed at all times when on duty, and if they allow their annual suit to become unserviceable, another will be supplied at their expense, the cost being deducted from their pay in six equal monthly instalments.

5. Deputy Rangers and Forest Rangers are required to supply themselves with the prescribed uniform and badges of rank at their own cost within one month of permanent appointment.

Forest Officers of these classes returning from a Forest College or School may wear the College or School uniform (if serviceable) for six months after return.

Officers are required to appear at all times when on duty neatly and properly dressed and are held responsible for the Forest Guards under their control to complying with the same rule.

6. The following is the uniform prescribed for each rank:—

A Forest Rangers.

Coats, breeches, etc.—A patrol jacket of the same pattern used by Police Inspectors, with two pouch and two breast pockets, turned down collars and shoulder straps. Riding breeches and *putties*, all in khaki colour and tan boots is the uniform prescribed for all occasions. Long trousers for town and shorts for Forest use are permissible. A coat with open collars may be worn on special occasions but in that case a neck-tie of green colour shall be compulsory.

Head dress.—A helmet of Police pattern, a peaked cap or a turban tied with one end hanging behind may be used as head dress. The colour of all head-dress whether helmet, hat, cap or turban, should be green. Turbans should have $1\frac{1}{2}$ inch silver lace border with two bands of silver lace on either side 1 inch apart from each and $\frac{1}{4}$ inch broad. Helmets and caps should have lace band at the edge ($\frac{1}{4}$ inch in breadth.)

Buttons.—Should be in silver of the size of a four anna piece plano-convex in shape and with a raised shank in the centre and a line all round at the edge. For the pockets and shoulder straps, buttons of slightly smaller size but of the same pattern shall be used.

Distinctive Markings.—Two solid silver badges with a tree in the centre and the letters 'T' and 'F' on either side shall be worn on the two shoulder straps as a distinctive badge. A single brace leather cross belt (Sam brown pattern) with silver fittings with one leather sheath may be worn on special occasions.

B. Deputy Rangers.

Coats, breeches etc.—To be same as those of Rangers but the jacket to be without shoulder straps and breast pockets.

Head-dress.—Green turban cloth with yellow silk one inch border with two yellow bands in silk $\frac{1}{8}$ inch wide at 1 inch apart from the central band. In the case of helmets or caps there shall be no lace border at the edge.

Buttons.—Brass buttons of 4 anna silver piece size (plano-convex) with a raised shank mark in the centre.

Badges.—Same as those for the Rangers but to be worn on the double collar instead of on the shoulder straps.

C. Foresters.

Coats, Breeches etc—Jacket the same as that of the Deputy Rangers but with breast pockets instead of pouch pockets and with a single collar instead of double. Breeches to be of knickerbocker pattern and not riding breeches.

Head-dress.—Green turban cloth with yellow mercerised cotton thread border $\frac{3}{4}$ inch wide.

Buttons.—The same as those of Deputy Rangers.

Badges.—The same as those of Deputy Rangers but made of bell-metal and only one to be worn on the left side just above the breast pocket.

D. Guards.

Coats and breeches—A jacket with the front opening of shirt pattern with three buttons and with only one pocket, knickerbocker breeches and putties of khaki cloth.

Head-dress.—Turban of dark green colour to be tied sepoy fashion without the end hanging behind.

Buttons.—The same as those of Foresters.

Badges.—The same as those of Foresters and worn on the left breast.

Belt.—A leather waist belt to be worn outside the jacket with circular brass buckle having the words 'T. F. G.' round the edges and an electroplated shank in the centre. A knife shall also be worn suspended from the left side of the belt in a leather sheath.

When Foresters and Guards proceed on long leave extending over one month, they should return all uniforms and accoutrements in use to the Range Officer and obtain receipts therefor.

7. Sealed standard patterns will be issued by the Conservator of Forests to the Divisional Forest Officers who will be held responsible that their subordinates are neatly and uniformly dressed. The supply of Foresters' and Guards' uniform will be arranged for by the Conservator of Forests who will also supply all accoutrements. When fresh articles of accoutrements are supplied, the old ones should be returned into store and if necessary, destroyed.

8. Particulars regarding the cost of uniforms, accoutrements badges, etc., will be available in the Conservator's office which will be the agency for arranging these supplies from time to time according to the fluctuations of prices etc., and the cost of all articles lost by Guards etc., will be recovered from them at the rates obtaining from time to time.

9. All officers required to wear uniform under these rules should be dressed in full uniforms when on duty and whenever they appear in the offices of the Conservator of Forests, or Divisional Forest Officers or before officers of the controlling staff.

ANNEXURE VIII.

(Referred to in Item 99.)

TRAVANCORE POLICE.

Allocation list of clothing and equipment.

Issues of clothing etc., for which period of supply is fixed hereunder should not be made as a matter of course, but should be restricted to absolute necessity, i. e., for the replacement of articles unfit for further use.

In the case of articles which have become unfit for further use before the expiry of the period of renewal prescribed hereunder, the full value of the articles newly supplied should be recovered from the person concerned if such damage was due to his carelessness.

Serial No.	Articles.	No.	Period of supply.	To whom supplied.
1	Drill, Khaki-Coat	2	Annual	All Head Constables and Constables of the Force.
	Shorts	2	Do.	Do. Do.
	Suit	1	Do.	To Commissioner's Office peons.
2	Woollen serge suit-Coat & Trousers	1	Triennial	To the Police of the High Ranges.
3	Warm cap	1	Do.	Do.
4	Full dress—Coat and Trousers	1	Quadrennial	To the Reserve and the Trivandrum Town Constabulary.
5	Button, Brass	9	When required	To all Head Constables of the Force.
		8	Do.	To all Constables of the Force.
6	Puttis, brown woollen	1 Pair	Annual	To all Head Constables, and Constables of the Force and to Commissioner's Office peons.

Serial No.	Articles.	No.	Period of supply.	To whom supplied.
7	Half pair Puttie	1	Annual	Each recruit under training, the annual expenditure of Rs. 100 being met from the allotment for "purchase of stores, clothing and equipment".
8	Turband with Shumals	2	Biennial	To Head Constables and Constables.
9	Good Conduct silver chevron	1	Do.	To all Head Constables who are entitled to them.
10	Shank-Silver	1	On promotion to the grade	To Head Constables.
11	Brass	1	Do.	To Constables on enlistment
	Chevron-Silver-	1	Biennial	
	Treble	1	Do.	To 1st grade head constables
	Double	1	Do.	To 2nd Do.
12	Single	1	Do.	To 3rd Do.
	Good conduct badge, red cloth, single, double, treble and quadruple			To the men who are entitled to them
13	Silver lace for turband	..	Do.	5 yards narrow and 15 inches broad { To the Sr. Hd. Constable and the Sr. Drill Instructor of the Armed Reserve.
14	Sash, red silk	1	Triennial	To all Head Constables.
15	Thongs, leather for coats	1	Do.	To all Native Head Constables
16	Thongs, leather for buttons	1	Do.	To all Constables
17	Cumblies	1	Do.	To all Head Constables and men of the High Ranges and the Munda-kayam station.
18	Jamaka	1	Do.	Do Do.
19	Cape with hood, water-proof	1	Quadrennial if khaki and septennial if black	To all Head Constables and Constables.

Serial No.	Articles-	No.	Period of supply.	To whom supplied.
20	Beat Badge	1	Quadrennial	To Constables of Town station and the Hackney staff.
21	Haversack	1	Triennial	To Head Constables and Constables.
22	Drill, Khaki Coat Trousers	2	Annual	To the European and Anglo-Indian Head Constables and Constables.
23	Helmet	1	Biennial	Do. Do.
24	Boots with lace	2 pairs	Annual	To European and Anglo-Indian Head Constables and Constables and to the Senior Head Constables.
		1 pair	Do.	To Traffic Section Constabulary in the Trivandrum Town.
		1 pair	Biennial	To Reserve, Devicolum, Munar, Udumbanchola, Peer-made, Mundakayam, Trivandrum Town (except Traffic section) and Aramboly Constabulary. A fresh pair of lace will be supplied every alternate year.
25	Belt and frog leather	1	Septennial	To the men of the force.
26	Forage Cap	1	Biennial	To the European and Anglo-Indian Head Constables and Constables.
27	Drill white suit	2	Annual	To Commissioner's Office peons.
28	White suit	1	Do.	To Chaffeur of the Police car.
29	Peon's Badge	1	.	To all peons on appointment
30	Do. Belt	1	Triennial	To all peons.
31	Baton	1		To all Constables on enlistment to be renewed when necessary
32	Brass number	1	..	To all Constables on enlistment.
33	Whistle with chain	1	...	Do.

Serial No.	Articles.	No.	Period of supply.	To whom supplied.
34	Heelball	1	Once in 6 months	To each Head Constable and Constable in the force.
35	Socks	1	Annual	To Head Constables and Constables of the Reserve, Devicolum, Munnar, Udumbanchola, Peermade Mundakayam, Trivandrum Town and Aramboly.
		3	Annual	To European and Anglo-Indian Head Constables and Constables and the Senior Drill Instructor of Armed Reserve.
36	Medal ribbon	6" for each medal	Annual	To Head Constables and Constables who have won medals.
37	Ribbon ball	1		Do. on enlistment.
38	Medal brooch	1	...	Do. Do.
39	Goggles	1	Biennial	The Policemen on traffic duty in Trivandrum Town (D. Dis. 887/30-Judl dated 7-4-1930.
40	Jackton Water proof coat	1	Triennial	{ To Policemen on traffic duty in Trivandrum Town. (R. Dis. 1749/30-Judl. dated 2-8-1930)
41	Do. cover for topee	1	Do.	
42	White banyan	2		
43	Khaki shorts	2		To each of the recruits under training in the Armed Reserve, soon after enlistment. These become the property of the recruits after one year. (R. Dis. 349/30/Judl. dated 8th February 1930.
44	Turban length cloth	1		

Serial No.	Articles	No.	Period of supply	To whom supplied.
45	White sleeves	2 pairs	Annual	To each of the point duty constables of the Traffic Section, on duty in 43 points in the Trivandrum Town, the expenditure on account of the same Viz., Rs. 47 being met from 18-A. Police Contingencies. Vide 2498 of 31/Judl. dated 30-9-1931.
46	Shorts	2 pairs	Annual	} To Traffic men in the Trivandrum Town. (R. Dis. 933/32 Judl. dated 4-4-1932)
47	Knickers	1 pair.	Do	
48	Canvas Umbrellas	17	Triennial	For the use of the constables on traffic point duty in the Trivandrum Town. (D. Dis. 2834/33/Judl. dated 31-10-1933)

ANNEXURE IX.

(*Referred to in Item 99*)

List of subordinates of the Medical Department to whom clothing and uniform are supplied at Government cost.

Designation of the subordinate.	The scale therefor fixed for each subordinate	No. and date of G. O's. sanctioning the supply
European Nursing Sister.	Four suits per year	R. O. C. No 504/G. A. of 22, dated 31st May 1922.
Indian Nursing Sister.	Do.	R. Dis. No 710/G. A. of 22, dated 22nd July 1922.
Matron, Hospital for Mental Diseases.	Two suits per year	R. O. C. No. 504/G. A. of 22, dated 31st May 1922.
Anglo-Indian Nurse.	Two suits per year—One suit to consist of 1 jacket and 1 skirt.	Do
Indian Nurse.	Two suits per year—Aprons and mundus.	Do. & D. Dis. 704 of 34/L. G. B. dated 18-8-1934.
Anglo-Indian Midwife.	Two suits per year—One suit to consist of 1 jacket and 1 skirt.	R. O. C. No. 504/G. A. of 22 dated 31-5-22.
Indian Midwife.	Two suits per year—1 mundu, 1 jacket and 1 saree. Brahmin Midwives being supplied with one coloured saree, and one jacket each, instead of one saree, one mundu and one jacket.	Do. & R. Dis. 575/30/L. G. B. dated 4-12-30
Head Warder.	Two suits per year—Drill coat, trousers and turban (Pith).	R. O. C. 504/G. A. /22, dated 31-5-22
Male Warder.	Two suits per year -Drill coat, trousers and turban (Mull).	Do

Designation of the subordinate.	The scale therefor fixed for each subordinate	No. and date of G O's. sanctioning the supply.
Criminal Warders of the Hospital for Lepers and Mental Diseases.	Same as for warders with a pair of pattis and sandals.	R O. C. 504/G A./22, dated 31-5-1922
Female Warder.	Two suits per year - 1 mundu, 1 jacket and 1 sarree.	Do
Peons of the Hospitals for Lepers, Mental Diseases & Chronic Diseases.	Two suits per year Coat with trousers and turban (Mull)	R. Dis. No. 1240/G. A /22, dated 2-12-1922.
Assistant of the Chemical Examiner's Office (when working in the Laboratory.)	Aprons (Rs. 18) annually.	
Laboratory Attendant, Do.	Two suits (2 coats, 2 trousers and 1 turban) annually (Rs. 15).	
Peon Do.	Do. Do	
Two Nurses of the Ophthalmic Hospital, Trivandrum.	8 Aprons at a total cost of Rs. 18-9-0 per year, instead of uniform.	R. Dis. No. 1037/31/L. G. B., dated 21st August 1931.
Two scavengers attached to the contagious diseases ward, Irani-muttom.	Two sets of uniforms each annually.	D. Dis. No. 1035/31/L G. B. dated 21st August 1931.

ANNEXURE N.
(Referred to in Form 99.)
 Body Guard, Travancore State Forces.

No.	Description of clothing.	Period of supply.	Authority.
DAFFADAL.			
1	Khaki drill suit.	Annually.	
1	White drill suit	Do.	
1	Puggi (mull).	Do.	
COACHMAN.			
1	Khaki drill suit with a turban.	Do	G. O. D. Dis. 2198/33 Judl. dated 28-8-1933.
1	Blue serge suit with a gold lace.	When required.	
CHOWDRI			
1	Khaki drill suit with a path turban.	Annually.	
STICES.			
1	Khaki drill suit with path turban.	Do.	

APPENDIX 15.

(See Chapter II, Article 454.)

Inter-departmental Transfers.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

I. For the purposes of inter-departmental payments, the Departments of Government are divided into service departments and commercial departments, according to the following principles :—

A. *Public Service departments.*—These are constituted for the discharge of those functions which either (a) are inseparable from, or form part of, the idea of Government, or (b) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as to the cost of the service as a whole, and without reference to the details of service rendered, *e. g.*,

(a) Administration of Justice, Jails, Police, Public Works, Army, etc.

(b) Survey, Government Printing, Stationery.

B. *Quasi-Commercial departments.*—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration, *e. g.*,

Forest, Anchal, Irrigation (Supply of water).

II. A Commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

NOTE.—The Forest Department may charge any other department of Government for vegetable, animal or mineral products extracted from a forest area.

III. Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (see Rule IV). Services rendered or supplies made to commercial departments and to Government commercial undertakings should, however, be charged for.

The supply by a service department, of residential accommodation to the employees of a commercial department or *vice versa* should not, for the purpose of this rule as well as Rule II above,

be held to constitute service rendered. The rent charged for residential accommodation will thus in all cases be the rent recoverable under the Rent Rules from the persons actually accommodated.

1. Prison labour is, however, usually charged for, such as that supplied to the Public Works Departments. The value of prison labour at local rates based on the actual outturn and not the maintenance charges of the prisoners shall be the basis of adjustment.

2. Expenditure by the Public Works Department on buildings of commercial departments is chargeable to the grant of those departments.

3. Rent should be charged for office accommodation supplied by the public Works Department to commercial departments and Government commercial undertakings.

4. The Veterinary Department is allowed to charge other departments for treatment of the elephants in the charge of such other departments.

5. The Stationery, Printing and Stamp departments are allowed to charge the Anchal department for articles supplied or work done for it. Similarly the cost of paper supplied for examinations for which fees are collected should be credited to the Stationery department by debit to the departments conducting the examinations.

NOTE.—In the case of a department or of an undertaking in which non-commercial and commercial activities are intermingled, the accounts of the commercial and non-commercial activities should be disentangled, and this rule including the provisions of sub-rule 3 above should be applied to those activities only which are regarded as commercial.

Exception.—Government may, in regard to individual commercial departments or undertakings, relax at their discretion the provisions of this sub-rule.

IV. A branch of a service department supplementary to its general duties is sometimes constituted on commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department; *e. g.*, Jail manufacture, Survey, Printing (publishing department), Mint (Miscellaneous services other than coinage), School of Arts, Government commercial undertakings.

V. A branch of a department whether service or commercial constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge for other department, *e. g.*, workshops of a department.

VI. (a) A regularly organized store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply, *e. g.*, Medical stores.

(b) in order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

VII. A public department cannot be *assessed* to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

VIII. All payments of amounts due by one Public Department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department.

NOTE. — Petty supplies not costing more than Rs. 35 shall be paid for in cash.

APPENDIX 16.

[SEE CHAPTER 12 ARTICLE 464 (9).]

Form of Tender and Contract.

TENDER FOR THE SUPPLY OF GOODS.

I, _____ of _____
 hereby contract and agree on the acceptance of this tender by
 on behalf of the _____
 to supply to the _____
 in accordance with the conditions of contract stated below the
 goods or materials hereunder named of the quality or sort and after
 the rate of price hereunder specified and I hereby forward the sum
 of Rs. _____ as earnest money to be returned to me by the
 if this tender is not accepted :—

Description of goods or materials	quality or sort	Rate or price (in figures and in words)	Total quantity or number to be supplied (if limited)

Conditions of Contract.

1. This contract is to last for _____ months certain from its
 date. But in the event of any breach of agreement at any time on
 the part of the contractor the contract shall be determinable by
 _____ for and on behalf of the _____ without compensation
 to the contractor. The contract may also be put an end to at any
 time by the _____ upon giving _____ days' notice to
 the contractor.

2. The goods or materials to be supplied under this contract are
 to be of the quality, or sort above mentioned and in every respect
 equal and answerable to the pattern or samples sent with the tender
 and shall be _____ or any officers duly
 authorised by him shall approve.

3 The goods or materials are to be delivered at free of charge to the and at the contractor's risk in such quantities or numbers at such times and in such manner as or any one duly authorised by him shall from time to time order.

4. Rejected goods or materials shall be removed by and at the expense of the contractor within seven days after notice shall have been given him of the rejection. If not so taken away the may cause the goods or materials to be removed and charge the contractor with all expenses incurred in such removal.

5. In case of failure by the contractor to deliver goods or materials demanded from him within the period limited for delivery or in case of goods or materials delivered by him not being of the stipulated quality, weight or measure or in case of goods or materials being delivered without a correct invoice in duplicate the or any one duly authorised by him shall have power to reject any such goods or materials and to purchase others instead of any goods or materials so rejected or not delivered unless the contractor shall himself forthwith supply others that shall be sufficient and satisfactory and any excess of cost so incurred by the over the contract price together with all charges and expenses attending the purchase shall be recoverable by the from the contractors

6. The contract or any part share of interest in it is not to be transferred or assigned by the contractor directly or indirectly to any person or persons whomsoever without the written consent of the

7. With every delivery of goods or materials under the contract, invoices in duplicate are to be sent by the contractor. The duplicate will be returned by the with the quantities or numbers received duly noted thereon. The contractor is to send in this account monthly to the within seven days from the termination of the month with the amount due correctly calculated according to the prices agreed upon whereupon (after examination of the claim) notice shall be given to him of the day on which the or his authorised agent may attend for payment. Fractions of a rupee in the totals of the contractors' bills shall be rounded off to the nearest rupee (*i. e.*, fractions of less than half shall be disregarded and half a rupee and over shall be taken as a rupee) in the case of bills amounting to Rs. 25 and upwards. The totals of bills for less than Rs. 25 shall be rounded to the nearest chackram (*i. e.*, amounts below 8 cash shall be disregarded and 8 cash and over taken as one chackram.)

8. Any notice to the contractor shall be deemed to be sufficiently served if given or left in writing at his usual or last known place of abode or business.

9. The contractor shall furnish security for the due fulfilment of the contract equivalent to 10 per cent of the total value of the contract. This security may be in the form of cash or Government securities, Travancore Government Savings Bank Deposits and deposit receipts of recognised banks and Co-operative Societies approved by Government. Where cash is furnished as security, the amount of the earnest money shall be taken into account in fixing the amount of security. The _____ may at his discretion accept in lieu of such securities a security bond from two sureties to be approved by him.

10. Upon the complete fulfilment of this contract by the contractor to the satisfaction of the _____ or any officer duly authorised by him, the said sum of Rs. _____ so deposited as security by the contractor shall be returned to him less the amount, if any, due by the contractor to the above officer.

(Contractor's signature.

Address

Witness to the above signature)

Acceptance.

The _____ hereby accepts the foregoing tender in accordance with the conditions of contract thereunto annexed.

Station.

Date.

(Signature and designation
of the Officer.)

APPENDIX - 17

(SEE CHAPTER 14, ARTICLE 498 NOTE.)
Powers of officers to sanction refunds of revenue.

Officer in whom power is vested.	Extent of power.	Authority.
Land Revenue Commissioner	LAND REVENUE	
	To sanction legitimate refunds of revenue which the Division Peishkars and the Commissioner, Devicolum, are not competent to sanction	Dis. 795 of 21/ Rev dated 26-8-21 and R. Dis. 1029 of 33/Rev. dated 4-8-1933.
Division Peishkars and Commissioner, Devicolum.	To sanction all kinds of refunds, not exceeding Rs 100, of revenue relating to the Land Revenue Department.	R Dis 1029/33/ Rev, dated 4th August 1933.
Excise Commissioner	CUSTOMS.	
	The Excise Commissioner in his capacity as controlling officer of customs may order the refund of any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, to the person on whose behalf such duty was paid, provided that no such refund shall be ordered unless the party gives information of such short shipment or re-landing to the Chief Customs officer or the Customs Inspector before the expiration of five clear working days after the vessel has left the port	Section 134 of the Sea Customs Regulation V of 1088.
Conservator and Divisional Forest Officers	It is competent to the Excise Commissioner to sanction the refund of seven-eighths of the export duty levied on goods previously exported and brought back into Travancore within six months from the date of original exportation, subject to the condition that the export and import take place through the same customs house.	S R 2295, dated 22nd October 1912.
	FOREST	
	When for any reason the issue of a permit is refused, or when timber or forest produce for which money has been paid in advance cannot be supplied, the sums paid by the unsuccessful applicant may at once be refunded by the Divisional Forest Officer who received them, provided that, if the amount exceeds Rs 100, the sanction of the Conservator is required.	Article 127 of the Forest Code.

Officer in whom power is vested	Extent of power	Authority
<p>Division Peishkars and Commissioner Devicolam</p>	<p style="text-align: center;">STAMPS.</p> <p>Division Peishkars and Commissioner, Devicolam, may make allowance for stamps, spoilt or misused, provided the conditions of sections 51, 52 and 54 of the Stamp Regulation IV of 1080 have been satisfied, and the applications for such refunds are made within the period prescribed therein. In any case in which allowance is made for spoilt or misused stamps the Division Peishkar or the Commissioner may give in lieu thereof—</p> <ul style="list-style-type: none"> (a) other stamps of the same description and value, or, (b) if required and he thinks fit, stamps of any other description to the amount in value, or, (c) at his discretion, the same value in money deducting one anna for each rupee or fraction of a rupee. <p>In the case of stamps, which have not been spoilt or rendered unfit or useless for the purpose intended, but for which the person presenting has no immediate use, the Division Peishkar or the Commissioner Devicolam, shall repay to such person the value of such stamp or stamps in money deducting one anna for each rupee or portion of a rupee, if the conditions of (a), (b) and (c) of section 56 of the Stamp Regulation have been satisfied, and provided where the person is a licensed vendor of stamps, the Division Peishkar or the Commissioner, Devicolam, may, if he thinks fit, make the repayment of the value actually paid by the vendor without any such deduction as aforesaid.</p> <p>When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Division Peishkar or the Commissioner Devicolam, shall, upon application made within one month, reply to the person issuing such debentures the value of the stamp on the original or on the new debenture, whichever shall be less, provided that the original debenture is produced and cancelled by him as ordered by Government.</p>	<p>Section 55 of the Stamp Regulation IV of 1080.</p> <p>Sections 54 and 56 of the Stamp Regulation IV of 1080</p>
<p>Director of Registration.</p>	<p style="text-align: center;">REGISTRATION.</p> <p>The Director of Registration may in the exercise of his discretion, remit wholly, or in part any fee or penalty levied over and above the amount of the proper registration fee.</p>	<p>Section 64 of the Registration Regulation I of 1070.</p>

Officer in whom power is vested	Extent of power.	Authority.
District Registrars and Sub-Registrars.	To sanction fees and fines levied on documents refused registration and returned unregistered and unpaid fees for commissions, summonses, attendances, and travelling allowances, levied in connection with appeal cases, deposits of wills, powers-of-attorney, etc., presented for authentication or documents presented for registration	
Registrar of Joint Stock Companies	To sanction refunds of amounts remitted to treasury in excess of the fees actually due under the Travancore Companies Regulation I of 1092 or the Rules thereunder.	G. O. R. O. C. 3184/29/Judl. 6-6-1931.
EDUCATION.		
Director of Public Instruction.	To sanction the refund of fees paid by pupils who do not attend the schools even for a day during the school year, or who leave the schools in the middle of a school year, and also of fees paid by candidates for examinations conducted by the Education Department, in deserving cases.	R. Dis. No. 571 of 26/E, dated 29th May 1926.
Director of Public Instruction, Divisional Inspectors of Schools, Inspector of Girls' Schools and the Principal, Training College.	To sanction the refund of teachers' license fees to the applicants if no licenses are issued in their favour.	G. O. R. Dis No. 1011 of 31/Edn. dated 10th August 1931.
Principals of Colleges including Sanskrit College	To make refunds of fees or fines realised from students contrary to rules	
Warden, H. H. the Maharaja's Collegiate Hostel.	To sanction refunds of all advance payments made by the inmates of H. H. the Maharaja's Collegiate Hostel.	G. O. R. Dis. No. 88 of 29/Edn. dated 22-1-'29
PUBLIC WORKS		
Chief Engineer.	To sanction refunds of revenue to the extent of Rs 50 in each case for sufficient reasons to be specified in the refund order	R. Dis. 1126/27/ P. W. dated 26th Sept. 1927
MISCELLANEOUS.		
All Departmental Heads.	Refund of amounts paid in by any person for rendering a service or making a supply, when the Service or supply is usually given without payment or when it is refused	

APPENDIX—18.

[SEE CHAPTER 14, ARTICLES 499 (NOTE 1) AND 508].

Rules Regarding Income-Tax Refunds.

1. All refunds will be granted on the special Income Tax form of refund.

2. Each order for refund of income tax contains the following certificates :

(i) Certified that with reference to the assessment record
of for the year is due
No. a refund of Rs.
to

(ii) Certified that the income tax concerning which this refund is given has been credited in the Treasury.

(iii) Certified that no refund order regarding the sum now in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.

The whole onus of granting a refund is on the Collector alone and it will be a part of the duties of inspecting officers, and not of the Accounts Department, to see that the rules have been properly observed.

3. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month of the date of issue will be written and not indicated by a figure.

4. The books of refund vouchers will remain in the personal custody of the Collector who will intimate to the Treasury Officer the book which he is using.

5. A refund may be paid at any treasury, provided that the credit of tax has been duly verified by the Treasury officer who received payment of it.

6. The Collector will intimate to the Treasury Officer concerned the fact of issue of each refund voucher, as soon as it is issued, and the Treasury Officer will not pay the refund before receipt of such intimation.

7. To verify the encashment of refund vouchers, the fact of payment will be notified to the Collectors by the Treasury Officers within one week of the encashment.

8. Where a refund has to be paid by money order the Collector will pass the voucher for payment of the amount due, obtain the payee's acknowledgment and send the voucher to the Treasury Officer with the money order form duly filled up for the net amount due after deducting the money order commission and with a request for the issue of a money order. The sum passed for payment will be shown by the Treasury Officer under the head "Refunds" in the Treasury Accounts. The money order receipt issued by the Post or Anchal Office, as the case may be, will be forwarded by the Treasury Officer to the Collector who will attach it to the counterfoil of the refund voucher.

9. When a voucher is returned to the Collector for the reason that its period has expired, the Collector will renew the voucher for a fresh period.

10. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the Collector has satisfied himself that it has not been cashed and has stopped payment of it at the Treasury on which it was issued.

11. When a refund is due to a person in receipt of salary which is being taxed at the source, the Collector may, if convenient to the assessee, grant the refund by authorising short-payment of the tax due on the next salary or pay bill or bills. Where this procedure is adopted, the fact of the deduction should be noted in the monthly invoice of income tax deductions. The amount entered in column 12 of the annual return in Form 'B' will be the income tax actually deducted *plus* the refund adjusted.

APPENDIX—19.

(See Chapter 14 Article 554.)

Rules for the payment of compensation for Land taken up under the Land Acquisition Regulation XI of 1039 as amended by Regulation V of 1096 and Regulation I of 1099.

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force, for the time being, have been duly carried out, the land will be taken up under the Regulation, either by the Division Peshkar or by some special officer appointed for the purpose and invested with the powers of a Division Peshkar under the Regulation.

Procedure.

2. When an award is made under Section 11 or 15 of the Regulation, the officer shall have a statement prepared in Form A, showing the amounts payable to each person under the award and shall, on the day the award is made, forward to the Account Officer one copy of the statement in duplicate signed by himself. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award and he should himself enter in words the total of column 5 of the statement both in the original and copy. A subsidiary statement in Form B giving particulars regarding the acceptance by the persons concerned, of the amounts entered in column 5 of the award statement should also be furnished to the Account Officer as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 6 of statement A will be made in the Account Office on receipt of the statement in Form B.

NOTE.—As soon as the award is made, a copy of the award statement in Form A should be forwarded to the head of the department concerned.

3. After the land has been acquired, it should be made over without delay to the officer of the department for which the land is acquired, who is authorised to take charge of it. This officer should at once report to the Account Officer the particulars of the land taken over and the date on which it was taken over.

4. In cases where an award has been made by a court, under Section 25 of the Regulation, a second award statement should be prepared in Form C, by the Land Acquisition Officer as soon as the decision of the court is ascertained, and a copy thereof should be forwarded to the Account Office. On receipt of the statement, the Account Office will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a court should also similarly be communicated to the Account Office for the necessary corrections in the award statement. And if under Section 28 (3) of the Regulation it has been arranged to grant compensation otherwise, the nature of such compensation should be clearly specified in the remarks column of the award statement.

6. In giving notice of the award and tendering payment to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear and do not appeal to the Civil Court under Section 18, the officer shall, after any further endeavour as may be deemed desirable to secure their attendance, cause the amounts due to be paid into the treasury as Revenue Deposits, payable to the persons to whom they are respectively due, and vouched for in Form G. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the accounts the amounts deposited in the treasury will at once be charged off to the Department for which the land was taken up and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary Revenue Deposits. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE—There is no objection to the payment of the compensation by money order at the expense of the parties concerned if they apply for such form of payment and agree to bear the money order commission. In the case of petty payments not exceeding Rs. 50 in each separate case, if the payees do not appear on the day fixed for payment or do not appeal to the Civil Courts under section 18 arrangements should be made to adjust the claims against Government dues if any, or notices should be issued to them informing them if they do not attend by a certain date, the compensation amounts awarded to them will be remitted to them by money order, the amount of the money order commission being deducted. The following rules must be observed in making payments by money order.—

(i) Payment by money order should be confined to inland money orders only.

(ii) No compensation due on account of land which is owned jointly by two or more persons may be paid by money order.

(iii) In each money order so issued the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on", sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form D in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown, the receipt will then be disposed of in the usual way. The Account Office will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence" in Form D, the words "paid by money order" shall be substituted.

The Account Officer will accept in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

7. In making direct payments to persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form D, containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 2. In cases where payment is made to a number of persons under a single award, an acquittance roll, in Form E, may be substituted for separate receipts in Form D. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him to the Account Office with the accounts of the month.

8. If any party does not consent to receive the award or disputes the apportionment of it, or if there is no person competent to alienate the land, or when two or more parties claim the same payment adversely to one another, the amount shall be deposited with the court to which a reference has to be made under Section 18 or 28 (2) of the Regulation.

9. The payments relating to an award should be made or the amounts credited to Revenue or Judicial Deposits, as the case may be, within one month of the date of the award, and in the case of awards made in the month of Karkadagom, the amounts should be paid or adjusted before the close of the year, irrespective of the period above stated.

10. All payments into court, for deposit under the above rules, should be made on receipts in duplicate, in Form F, duly filled up, which will be countersigned and returned to the Land Acquisition Officer. The latter shall present both at the Treasury where the amounts will be adjusted to the credit of Judicial Deposits by debit to the department for which the land was taken up. One receipt will be returned to the officer and the other forwarded to the Account Office with the accounts of the treasury for the month.

11. When a court has awarded any compensation in excess of the original award, the further payment due should be made into the court in the same manner, Form F being used with the necessary changes.

12. The Treasury Officer has no concern with the award or the award statement; he makes the payment on the authority of the Land Acquisition Officer. The Land Acquisition Officer may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form D and make it payable at the treasury to the payee, altering the words "Paid in my presence in cash" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments, forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of the orders paid.

Note.—The advances made under this rule should be debited to 'Advances Receivable—Objection Book Advances—Other Officers' in the treasury accounts. The Treasury Officer is responsible to see that the advances made are accounted for by the Land Acquisition Officer, but the adjustment of the advances will be made in the Account Office on receipt of the payees' receipts.

Audit by the Account Officer.

13. The audit of the Account Officer shall consist in seeing that every payment is supported by receipt in Forms D, E, F or G, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Account Officer will also note in the last column of Form A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

14. The Account Officer will, as he receives the vouchers, file in the entries in the appropriate columns of the award statements (Forms A & C) and as he receives the reports of possession, he will fill in the entries in column 9 of the statement in Form A when all the vouchers showing either payment to the payee or payment into the court or the treasury on deposit and reports of possession have been received, he will forward one copy of the completed statement in Form A, with Form B, to the Government. The duplicate copy will be retained for checking columns 1 to 4 of Form B, when received, which when duly completed, should also be forwarded to Government separately. This will complete the audit of the Account Officer; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Government without reference to the Account Officer.

Audit, adjustment, and recovery of payments on behalf of bodies financially independent of Government.

15. When land is acquired for a Municipality or other body financially independent of Government, the Division Peishkar or other officer who makes payments on account of the land acquired shall draw funds from the treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Account Officer. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and such instalments as the Government may direct, further payment to Government being required as soon as the Account Officer reports that the payments made exceed the amount received in advance. The Account Officer will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

FORE A. PARA 2.

Statement showing compensation awarded on account of lands taken up for
No and date of statement.

Date of award

Name of work for which land has been acquired.

No. and date of declaration under Section dated	of Regulation page	in Gazette viz, No
1000 of 1900	1	1000 of 1900
1001 of 1900	1	1001 of 1900
1002 of 1900	1	1002 of 1900
1003 of 1900	1	1003 of 1900
1004 of 1900	1	1004 of 1900
1005 of 1900	1	1005 of 1900
1006 of 1900	1	1006 of 1900
1007 of 1900	1	1007 of 1900
1008 of 1900	1	1008 of 1900
1009 of 1900	1	1009 of 1900
1010 of 1900	1	1010 of 1900
1011 of 1900	1	1011 of 1900
1012 of 1900	1	1012 of 1900
1013 of 1900	1	1013 of 1900
1014 of 1900	1	1014 of 1900
1015 of 1900	1	1015 of 1900
1016 of 1900	1	1016 of 1900
1017 of 1900	1	1017 of 1900
1018 of 1900	1	1018 of 1900
1019 of 1900	1	1019 of 1900
1020 of 1900	1	1020 of 1900
1021 of 1900	1	1021 of 1900
1022 of 1900	1	1022 of 1900
1023 of 1900	1	1023 of 1900
1024 of 1900	1	1024 of 1900
1025 of 1900	1	1025 of 1900
1026 of 1900	1	1026 of 1900
1027 of 1900	1	1027 of 1900
1028 of 1900	1	1028 of 1900
1029 of 1900	1	1029 of 1900
1030 of 1900	1	1030 of 1900
1031 of 1900	1	1031 of 1900
1032 of 1900	1	1032 of 1900
1033 of 1900	1	1033 of 1900
1034 of 1900	1	1034 of 1900
1035 of 1900	1	1035 of 1900
1036 of 1900	1	1036 of 1900
1037 of 1900	1	1037 of 1900
1038 of 1900	1	1038 of 1900
1039 of 1900	1	1039 of 1900
1040 of 1900	1	1040 of 1900
1041 of 1900	1	1041 of 1900
1042 of 1900	1	1042 of 1900
1043 of 1900	1	1043 of 1900
1044 of 1900	1	1044 of 1900
1045 of 1900	1	1045 of 1900
1046 of 1900	1	1046 of 1900
1047 of 1900	1	1047 of 1900
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1058 of 1900	1	1058 of 1900
1059 of 1900	1	1059 of 1900
1060 of 1900	1	1060 of 1900
1061 of 1900	1	1061 of 1900
1062 of 1900	1	1062 of 1900
1063 of 1900	1	1063 of 1900
1064 of 1900	1	1064 of 1900
1065 of 1900	1	1065 of 1900
1066 of 1900	1	1066 of 1900
1067 of 1900	1	1067 of 1900
1068 of 1900	1	1068 of 1900
1069 of 1900	1	1069 of 1900
1070 of 1900	1	1070 of 1900
1071 of 1900	1	1071 of 1900
1072 of 1900	1	1072 of 1900
1073 of 1900	1	1073 of 1900
1074 of 1900	1	1074 of 1900
1075 of 1900	1	1075 of 1900
1076 of 1900	1	1076 of 1900
1077 of 1900	1	1077 of 1900
1078 of 1900	1	1078 of 1900
1079 of 1900	1	1079 of 1900
1080 of 1900	1	1080 of 1900
1081 of 1900	1	1081 of 1900
1082 of 1900	1	1082 of 1900
1083 of 1900	1	1083 of 1900
1084 of 1900	1	1084 of 1900
1085 of 1900	1	1085 of 1900
1086 of 1900	1	1086 of 1900
1087 of 1900	1	1

Statement showing compensation awarded by
under Section
Regulation XI of 1089 to all the persons
interested in the plot of land situated in the village of

[illegible]

*To be filled up in the Audit Office.

NOTE 1. Each award statement should be confined to the lands to be taken under one declaration i. e., the award given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations

NOTE 2. Regarding column 8, see note to Form B.

Land Acquisition Officer.

FORM B—PARA 2.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. dated

Name of work for which land has been acquired

No and date of declaration in Gazette, *Viz.*, No. dated Page

1	2	3									
		Particulars of amount entered in column 5 of the Award Statement.									
		<table><tr><td>a</td><td>b</td><td>c</td><td>d</td></tr><tr><td>Amount accepted without protest</td><td>Amount accepted under protest.</td><td>Amount refused and the court in which it is deposited.</td><td>Amount undischarged, owing to non-attendance, and the treasury in which it is deposited.</td></tr></table>	a	b	c	d	Amount accepted without protest	Amount accepted under protest.	Amount refused and the court in which it is deposited.	Amount undischarged, owing to non-attendance, and the treasury in which it is deposited.	
a	b	c	d								
Amount accepted without protest	Amount accepted under protest.	Amount refused and the court in which it is deposited.	Amount undischarged, owing to non-attendance, and the treasury in which it is deposited.								
Serial No in the statement of award under Section of the Regulation	Name of person to whom payment is made under the award	<table><tr><td>Rs.</td><td>chs</td><td>c.</td><td>Rs</td><td>chs</td><td>c.</td><td>Rs</td><td>chs</td><td>c.</td></tr></table>	Rs.	chs	c.	Rs	chs	c.	Rs	chs	c.
Rs.	chs	c.	Rs	chs	c.	Rs	chs	c.			

NOTE.—In noting these particulars in the Award Statement, it may be sufficient to enter the letter a, b, c, d, as the case may be, in column 6 of the statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c, or d, in this statement.

No of voucher	No of voucher
Name of work for which the land has been acquired	Name of work for which the land has been acquired
No. of date of declaration in Gazette	No. and date of declaration in Gazette
Serial No. in Award Statement No. dated	Serial No. in Award Statement No. dated
Name of payee	Name of payee
I of	I of
Pakuthi Taluk	Pakuthi Taluk
do hereby acknowledge to have received Rs. (in words)	do hereby acknowledge to have received Rs. (in words)
on account of cost of land taken up by	on account of cost of land taken up by
Government as detailed on reverse	Government as detailed on reverse.
Signature of the payee	Signature of the payee
Locality	Locality

APPENDIX--19

(Reverse of Form D)

Details of land &c., and their values.		Details of land &c., and their values.	
Locality	Pakuthy	Locality	Pakuthy
	Taluk		Taluk
Land	Acres	Land	Acres
	Cents		Cents
Value Rs.	Chs.	Value Rs.	Chs.
	Cash.		Cash.

APPENDIX—19.

FORM E—Para 7

Consolidated voucher for payment made during _____ in accordance with Award Statement No. _____ dated _____
on account of land acquired for _____ in the taluk of _____

1	2	3	4	5
Serial No. in Award Statement.	Name of payee	Area of land.	Amount paid	Signature of the payee and date of payment
			Rs.	
			Chs.	
			O.	
		Total,		

Paid in my presence to the above persons the total sum of Rupees _____ Chs. _____ Oash. _____ (in words only).

Dated _____

Station _____

Signature of Officer.

APPENDIX - 19

FORM F-Para 10.

Name of work and of department for
which land has been acquired -----

Name of work and of department for
which land has been acquired -----

To the Officer in charge of --- Treasury,
Please receive for transfer to credit of the
account of --- the sum of Rs. --- on ac-
count of compensation for land taken up for
the above purpose payable as detailed below

To the Officer in charge of—Treasury,
Please receive for transfer to credit of the
account of—the sum of Rs. — on ac-
count of compensation for land taken up for
the above purpose, payable as detailed below.

[illegible]

Land Acquisition (Officer,

at

Statute

Seria No. m Award State- ment.	Name, of parties.	Acre of land.	Amount payable to each	Re- marks
		Total,	-	-

Land Acquisition Officer,

Dile

Counterignition

Judge

Received the above amount to credit to the
Judicial deposit account -- of the court
of --- by debit to ---

Date _____

Station

Treasury Officer.

[illegible]

Land Acquisition Officer

late

Countersigned

Judge

Received the above amount to credit to the
Judicial deposit account --- of the count
of --- by debit to ---

Date _____

Station

Treasurer Officer

APPENDIX—20.

(SEE CHAPTER 14, ARTICLE 531)

Table of instructions in connection with the payment of Grants-in-aid

Reference to authority.	Sanctioning authority.	Extent of power.	Bills on which payment is made		Remarks.
			Signed by.	Countersigned by.	
Rule 116 (a) of the Education Code.	Grants for payment of salaries to teachers, wardens and tutors.	Government.	Director of Public Instruction.	Director of Public Instruction.	All grants under this rule are guaranteed for a period of one year.
	Director of Public Instruction.	College Hostels, English Schools.	Do.	Do.	
		Reading Rooms and Libraries.	Do.	Division Inspector or Inspectress.	
		Sanskrit Schools.	Do.	Assistant Inspecting Officers.	
		Orphanages.	Do.	Division Inspectors, Director of Public Instruction.	
		Training Schools.	Do.	Division Inspectors.	
		V H. Schools.	Do.	Do.	
		V M. Schools.	Do.	Assistant Inspecting officers.	

APPENDIX 20—(contd.)

Reference to authority.	Nature of payment.	Sanctioning authority	Extent of power.	Bills on which payment is made.		Remarks.
				Signed by	Countersigned by	
Rule 146 (b) and (c) of the Education Code.	Grants for the purchase of furniture and permanent fittings and purchase of Educational appliances, Games accessories, Sports goods and Gymnastic apparatus	Division Inspectors Government Director of Public Instruction	Primary schools.	Manager or Correspondent.	Assistant Inspecting Officers.	All grants under this rule are guaranteed for a period of one year.
			Colleges.	Do.	Director of Public Instruction	The amount of the grant under these rules will ordinarily be equal to but shall in no case be greater than one half of the cost of the article, excluding incidental charges such as packing or freight charges. Bills should be accompanied by a certificate to the above effect by the countersigning officer.
			To all institutions except colleges (Vide also remarks column)	Do.	Division Inspectors, or Inspectors	The grants under this rule will lapse if the articles are supplied or if the amount of the grant is not drawn from a treasury before the end of the financial year in which it is sanctioned. In the case of grants for the purchase of games accessories, sports goods and gymnastic apparatus under rule 146 (c) the

APPENDIX 20—(contd.)

Reference to authority.	Nature of payment.	Sanctioning authority.	Extent of power.	Bills on which payment is made		Remarks.
				Signed by.	Countersigned by.	
Rule 146 (d) of the Education Code.	Grant for erection or extension of educational buildings.	Government	Colleges.	Manager	Director of Public Instruction.	Director of Public Instruction can sanction grant up to Rs. 500. Sanction of Government is required for the grant of any sum exceeding Rs. 500. It is also subject to the further condition that if the amount of fees for Games collected during the preceding year from the staff and pupils is less than 50 per cent of the cost of the articles, including incidental charges such as packing or freight charges the grant will be limited to the amount collected as Games fees.
		Director of Public Instruction	To all institutions except Colleges up to Rs. 2,500 in each case.	Do.	Do	

APPENDIX 20—(contd.)

Reference to authority.	Nature of payment.	Sanctioning authority.	Extent of power	Bills on which payment is made		Remarks
				Signed by.	Countersigned by.	
Rule 146 (e) of the Education Code	Grants for erection or extension of Hostels.	Government.	..	Manager	Director of Public Instruction	but shall in no case be greater than one-half of the cost. The bills should be supported by completion bills passed by the Director of Public Instruction Grants under this rule will ordinarily amount to, but shall in no case be greater than one-third of the cost of the buildings or of the cost of the extension.
	Grant in respect of stipends to teachers of private schools under training.	Director of Public Instruction.	Training College and Secondary Training Schools.	Do	The Heads of institutions in Departmental Training Schools, Division Inspectors, or Inspectress in Private Training Schools	...
Rule 146 (f) and (h)	Grants for erection or extension of Gymnasiums and the purchase of land for and the lay out of play grounds.	Division Inspectors or Inspectress	Vernacular Training Schools.	Do.	Do	...
		Director of Public Instruction.	To the extent eligible subject to a maximum of Rs. 500 in each case	Do.	Division Inspectors or Inspectress	One-third of the approved cost may be paid as grant
		Government.	Above Rs. 500	Do.	Do.	.

APPENDIX - 21.

(See Chapter 14 Article 538.)

Rules for Educational concessions to the children of deceased and incapacitated soldiers

1. The scheme detailed below will apply to the children (boys and girls) and all men of whatever rank, whether combatants or non-combatants, who have since 4th August 1914 died while on the active list or become permanently incapacitated owing to wounds or disease contracted while on the active list.

2. A list of all such persons in the form prescribed below showing their place of residence will be sent by Government to the Director of Public Instruction, all the Division Peishkars and the Commissioner, Devicolum. Supplementary list will be forwarded at the beginning of each calendar year.

3. The Division Peishkars and the Commissioner Devicolum, on receipt of the list will ascertain and record the names and ages of all children under 16 years of age (due regard being had in the case of girls to the customary feelings of the people as regards the recording of such names) of the men mentioned in the list and subject to proviso (c) of Rule 6 and will communicate to their guardians a certificate for each child stating that he or she is entitled to the benefit of these Rules.

4. The children of deceased or incapacitated Indian soldiers who produce the certificate referred to in para 3 (above) shall be granted a small allowance of Rs. (10) ten per annum to cover incidental expenses such as books during the period of their attendance in Lower Grade Vernacular Schools and such children shall while studying in a Departmental Higher Grade Vernacular School or an English School of either grade be exempted from the payment of fees. Managers of aided institutions are invited to grant similar concessions to the children seeking admission into their institutions. The Director of Public Instruction shall be empowered to compensate them up to the amount of fee income foregone in the case of the children in question and this sum shall be added to the grant otherwise admissible to the institution under the provisions of the Education Code.

5. Grants at the following rates shall be sanctioned for such pupils reading in several kinds of institutions :—

	Rs.	per annum
1. Higher Grade Vernacular Schools.	12	do.
2. Vernacular High Schools.	15	do.
3. Lower Grade English Schools.	15	do.
4. Higher Grade English Schools.	30	do.

The amount required for the purchase of books &c., for pupils attending Lower Grade Vernacular Schools will be disbursed by the Assistant Inspecting Officers of Vernacular Schools of the District in which the School is situated. In the case of pupils reading in the other schools the Head master of the school concerned is authorised to incur the necessary charges up to the limits specified. The amounts incurred in respect of pupils in aided institutions will be made good by Government at the time when the annual grant is fixed.

6. The eligibility for and the continuance of the concessions herein sanctioned will be subject to the following conditions and to any other regulations that may be framed by the Director of Public Instruction :

(a) a concession or scholarship under these rules may be withdrawn, if, in the opinion of the inspecting officers concerned, the progress of the pupils is inadequate or his conduct unsatisfactory ;

A concession or scholarship under the rules once withdrawn for want of progress may be restored by the Director of Public Instruction if he is satisfied that the pupil's progress has subsequently been satisfactory. But in the case of a pupil who will not complete his primary school course or English Middle school course within a maximum period of six years and Vernacular middle school course or English High School course within a maximum period of 5 years, the concession will be permanently withdrawn. The Director of Public Instruction will, however, be competent to relax the above rule in cases where he is satisfied that the deduction of a pupil in a class for more than a year was necessitated by circumstances beyond the control of the pupil.

(b) no scholarship will be given to a pupil who has not passed such test as may be prescribed for entry into the class or school for which the scholarship is given; and

(c) Concessions for scholarships will not be open to children who up to the age of 10 have not attended any school.

7. concessions once granted under the above rules will be enjoyed by the recipients during their whole school course, irrespective of any age limit

8. The question of the grant of concession to the pupil seeking admission into the industrial schools or colleges and those residing in hostels will be reserved for future consideration.

FORM.

1. Name and father's name and caste.
2. Unit and rank and number.
3. Division in India to which attached.
4. Whether (a) died or
(b) permanently incapacitated owing to wounds or disease while on the active list since 1st August 1914.
5. Residence—Pakuthy and Taluk.

APPENDIX—22. (SEE CHAPTER 14 ARTICLE 554.) **Statement of Scholarships sanctioned by the Government.**

Serial Number.	Name of scholarship.	Number.	Amount, Rs	Period of tenure	Sanctioning authority.	Where tenable.
20. EDUCATION.						
I.	(a) ENGLISH HIGH SCHOOLS.					
	1. "Open" Scholarships.	86	5	Three years	The Scholarship Examination Board consisting of the Division	English High schools.
	2. "Close" do.	19	5	Four years	Inspector of Schools, Trivandrum.	do.
	3. "Mahomedan" do. } 4. "Mahomedan" Girls) }	5	5	Three years	the Inspectress of Girls' Schools and the Head master of an English High School nominated by the Director	do.
II	(b) ENGLISH MIDDLE SCHOOL SECTION.					
	"Mahomedan" Scholarships Mahomedan (Girls), }	8	3	Four years.	do.	Middle School section of an English School.
	VERNACULAR SCHOOLS.					
III.	"Mahomedan" Scholarships.	12	3	Three years.	do.	Vernacular Middle Schools (Boys and Girls)
	(a) COLLEGE—B. A. CLASSES.					
	1. "Open" Scholarships.	9	15	2 or three years as the case may be.	Director of Public Instruction	Colleges.
	2. "Close" do. } 3. "Mahomedan" do } Mahomedan (Girls)	4 2	15 15	3 or 4 years 2 or 3 years.	do. do.	do. do.

APPENDIX 22. (contd).

Serial Number.	Name of Scholarship.	Number.	Amount Rs.	Period of tenure	Sanctioning authority.	Where tenable.
III	(b) INTERMEDIATE CLASSES.					
	1. "Open" Scholarships.	18	10	Two years.	Director of Public Instruction.	Colleges.
	2. "Close" do.	8	10	Three years.	Do.	Do.
	3 "Mahomedan do." } Mahomedan (Girls).	2	10	Two years.	Do.	Do.
IV	SANSKRIT COLLEGE					
	Mahopadhyaya 1st year.	5	5	One year.	Principal, Sanskrit College.	Sanskrit College.
	Do. 2nd year.	5	7½	do.	Do.	Do.
	Do. 3rd year.	5	10	do.	Do.	Do.
V	TIRUVATTAR VERNACULAR MIDDLE SCHOOL.	2	3	do.	Director of Public Instruction.	Tiruvattar Vernacular Middle School for Gals.
N. B. As a measure of retrenchment, the amounts of the several scholarships detailed above will, until further orders, be subject to a general reduction of 25 per cent. in each case.						
	SPECIAL SCHOLARSHIPS.					
	Lady Willingdon Scholarships	2	30	2 or 3 years as the case may be.	Government.	Colleges.
	22. INDUSTRIES.					
	Mechanical and Electrical Overseers, Class.	1	6	Two years.	Director of Industries.	S. M. T. School, Trivandrum.
		1	4	do.	Do.	Do. Do.

APPENDIX - 22 (contd.)

Serial Number.	Name of scholarship.	Number.	Amount Rs.	Period of tenure.	Sanctioning authority.	Where tenable.
25.	DEVASWOMS. Vedic Scholarships.	<p>The Devaswom Commissioner is empowered to sanction scholarships to students in the Vedic School, Trivandrum subject to the following conditions:—</p> <p>(1) that the provision in the budget is not exceeded, (2) that the number of scholarships does not exceed 40, and (3) that the scholarships are sanctioned in accordance with the rates specified below:—</p> <p>The value of each scholarship will be Rs. 2 per mensem in the first two classes, Rs. 4 per . mensem in the next 3 classes and Rs. 5 per mensem in remaining four classes.</p> <p>N. B. As a measure of retrenchment, the amounts of the several scholarships detailed above will, until further orders, be subject to a general reduction of 25 per cent. in each case.</p>				

(See Chapter 14 Article 555.)

Rates of Stipends and stipend grants for teachers deputed for training from Departmental and Private Schools.

		Stipends.		Stipend Grants.	
		Minimum rates of stipend per mensem *		Maximum rate of stipend grant per mensem **	
		Men		Women	
		Rs.	ch.	Rs.	ch.
1	Training College—L. T. Section	30	..	30	..
2	Do. Undergraduate section and Secondary Training Schools (English)	15	..	15	..
3	Higher Grade Training Schools (Vernacular)	15	..	15	..
4	Lower Grade Training Schools (Vernacular)	12	14	12	14
				Rs.	ch.
				17	14
				8	14
				5	..
				4	14

* The grants paid to Managers of Schools in respect of stipends paid by them to teachers under training will be 50 per cent. of the amount of stipend subject to the maximum rates specified above.

** Departmental teachers under training will be paid as stipends the substantive pay, the Salary or acting allowance as the case may be which they were getting immediately before their selection for training subject, however, to the minimum proposed above.

(G. O. R. O. C. No. 1186/35/Edu., dated 1st August 1935.)

APPENDIX-24.

(SEE CHAPTER 14, ARTICLE 558.)

Rules for the grant of concessions to Government Servants and indigent persons not employed in the Public Service to enable them, when bitten by rabid animals to proceed to the Public Health Laboratory, Trivandrum or the Ernacolam Hospital in the Cochin State or the K. D. H. P. Company's Hospital at Munnar for Treatment.

I. Concessions to Government Servants.

1. 'Government servant' in these rules means a Government servant, whether temporary or permanent, paid from the General Revenues of the State.

2. Government servants when bitten by rabid animals may proceed for anti-rabic treatment either to the Public Health Laboratory, Trivandrum or to the Ernacolam Hospital in the Cochin State or to the K. D. H. P. Company's Hospital at Munnar which ever is nearest.

3. Any Government servant who has difficulty in finding at once the means to enable him to proceed to the nearest centre for anti-rabic treatment and whose pay does not exceed Rs. 50 a month, may be granted.—

(i) an advance not exceeding his actual travelling expenses to and from the place to which he is proceeding for anti-rabic treatment—Viz., (a) a single fare each way by railway of the class by which he is entitled to travel on duty, (b) for journeys by road or river the actual cost of transit, not exceeding the amount admissible under the Travancore Service Regulations. The expenses for the return journey should be paid to the patient after the treatment is finished by the Officer in charge of the inoculation centre where he was treated.

(ii) Casual leave to cover the actual period of treatment (14 days) and of the journey to and fro.

NOTE :—The words “does not exceed Rs 50 a month” occurring in this rule and the word ‘pay’ occurring in this and subsequent rules should be interpreted as referring to “substantive pay” as defined in Article 30 of the Travancore Service Regulations. In the case of holders of temporary appointments, the pay or acting allowance which they draw in their temporary or officiating posts respectively should be considered as pay.

4. Government servants drawing more than Rs 50 a month may be granted casual leave for the actual period of treatment (14 days) and for the days of journey to and fro.

5. Any leave required in excess of the leave admissible under Rules 3 and 4 will be treated as privilege leave or leave on medical certificate whichever the Government servant may be eligible for under the Travancore Service Regulations, provided that if the absence of such Government servant makes it necessary for a substitute to be appointed the period of absence on casual leave will be treated as extra privilege leave.

6. Any Government servant drawing not more than Rs. 50 a month, a member of whose family is bitten by a rabid animal and who has difficulty in finding at once the means of sending him or her to the nearest treatment centre may be granted an advance not exceeding the travelling expenses admissible under Rule 3 (i). He may also be given an advance of the travelling expenses of an attendant, if necessary, to a similar amount. These advances should be recovered in three equal monthly instalments. Where special circumstances exist, the advances may be waived altogether or in part if the head of the department thinks fit.

7. Government servants drawing more than Rs. 25 per mensem proceeding for anti-rabic treatment should bear the cost of their maintenance both during their journey and while under treatment at the inoculation centre, but those drawing not more than Rs. 25 per mensem may be granted maintenance allowance during treatment as well as during the journey to and from the treatment centre, at the rates of daily allowance admissible to them under the Travancore Service Regulations. The same concession is also admissible to the members of the families of Government servants who undergo anti rabic treatment.

NOTE.—The amount of the maintenance allowance under this rule for the forward journey may be given in advance to the patient by the officer despatching him. The maintenance allowance for the days of treatment and for the days involved in the return journey will be paid by the officer in charge of the inoculation centre where the patients were treated.

8. The officers mentioned in Schedule A are authorised to grant the above mentioned concessions to Government servants employed under them or subject to their authority.

9. The despatch of every Government servant to the treatment centre should at once be reported to the officer immediately superior to the officer by whom the patient is sent, and by that officer, if he is not the head of the department, to the head of the department. Where the head of the department himself sends the person, no further report will be required. A report should also at once be made direct to the officer in charge of the inoculation centre concerned, in Form A.

10. The discharge certificate to be granted by the officer in charge of the treatment centre should be prepared in duplicate. One copy of it should be given to the patient who, on return to duty, should present it to the officer who sent him and the other copy should be attached to the bill for travelling allowance for the return journey, which will be presented for payment at the Account Office.

11. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the forward journey. Maintenance charge of the days spent at the treatment centre and for the days of the return journey may be paid by the officer in charge of the treatment centre who will certify in the bills the class to which the patient belongs and the number of days that he was under treatment or that will be occupied in the journey.

12. The travelling and maintenance allowances of Government servants should be debited to "41—Miscellaneous—Miscellaneous Charges on account of anti-rabic treatment". Any recoveries of over-drawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Account Officer.

13. Municipalities and Local Bodies may grant the above mentioned concessions to their employees, the expenditure being met out of their own funds. The authority competent to grant the concessions is the Chief Controlling authority administering the Fund.

II. *Concession to Indigent persons not employed in the Public Service.*

14. Indigent patients, when bitten by rabid animals, should proceed for anti-rabic treatment to the nearest of the treatment centres mentioned in Rule 2: Any indigent person domiciled in Travancore, not employed in the service, who has been bitten by a rabid animal and who, in the opinion of any of the officers referred to in Schedule B, is unable to proceed to the treatment centre for anti-rabic treatment at his own expense, may be granted the following concessions, Viz.,—

- (a) a single III Class fare by Railway,
- (b) for journeys by road or river the actual cost of transit,
- (c) maintenance allowance at 7 chs. per diem during journey and at 10½ chs. per diem during treatment.

NOTE —For the purpose of this rule, no person or member of the family of a person who pays more than Rs. 25 as *kit* per annum or whose income from any other source than land exceeds Rs. 25 per mensem shall ordinarily be classed as indigent nor shall any person be classed as indigent who has at the time or can obtain from relatives the means of paying his expenses. Any person claiming to be indigent for the purpose of this rule shall produce a certificate to that effect from the *Proverthicar* or from two respectable inhabitants of his village.

15. The patient may be paid in advance the actual cost of transit for journeys by road or river or by railway, when necessary, and maintenance allowance for the period of his journey to the treatment centre. He should take with him and produce a certificate signed by the officer despatching him that he has been sent to the treatment centre at the expense of Government.

16. The maintenance allowance of the patient while under treatment and for the period of the return journey and also if necessary, the cost of transit for journeys by road or by river or by railway. In the return journey, will be disbursed by the Officer in charge of the treatment centre where the patient was treated.

17. The discharge certificate to be granted by the Officer in charge of the treatment centre should be prepared in duplicate, one copy to be forwarded to the officer responsible for the original advance and the other to be attached to the bill for travelling allowance for the return journey when presented for payment at the Account Office.

18. The Bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the treatment centre and should be supported by the intimation received from the officer responsible for the original advance.

19. Maintenance charges for days spent at the treatment centre and for the days occupied by the return journey may be paid by the

Officer in charge of the treatment centre who will certify in the bills the days that the patient was under treatment or that will be occupied in the journey.

20. Any indigent person who is—(a) a woman, (b) a child under 16 years of age, or (c) a man incapable by reason of age or other sufficient cause of travelling alone, may be allowed to be accompanied by not more than one attendant, the cost of such attendant being debited to Government. Such attendant may be granted travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages not exceeding Chs. 7 a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant. This concession is also admissible to Government servants drawing not more than Rs. 50 a month and subject to the condition in Rule 6 to members of the families of such Government servants.

21. The despatch of each indigent person to the treatment centre for anti-rabic treatment at the public expense should at once be reported to the Officer in charge of that centre in Form A. A report should also at once be sent to the Account Officer.

The report should state—

(a) the amount of travelling allowance advanced for journeys by rail, road or river, and

(b) the number of days for which and the rate at which maintenance allowance has been advanced.

22. The expenses incurred in connection with the treatment of indigent persons should be debited to 41. Miscellaneous—Miscellaneous—Charges on account of anti-rabic treatment.

SCHEDULE A.

List of officers empowered to grant concessions to Government servants employed under them or subject to their authority to proceed to the Public Health Laboratory, Trivandrum or any other centre for anti-rabic treatment.

1. All Heads of Departments.
2. The Division Peishkars, Commissioner, Devicolum Division Survey Superintendent, Assistant Peishkars and Tahsildars.
3. The Assistant Excise Commissioners.
4. The Divisional Forest Officers.

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5. The District Registrars and Sub Registrars.
 6. The District Judges.
 7. The Superintendent, Central Prison.
 8. The District Superintendents of Police.
 9. The Divisional Inspectors of Schools, Inspectress of Girls Schools and the Principals of Government Collegas.
 10. The Medical Officers in charge of Hospitals and Dispensaries.
 11. The Assistant Devaswom Commissioners.
 12. The Division Officers of the P. W. D.
 13. The Executive Engineers of the Water-works and Drainage Department.
 14. The Executive Engineers of the Electrical Department.
 15. The Superintendent, Museum and Public Gardens.
 16. The Superintendent of Archaeology.
 17. The Superintendent, Government, Press.
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SCHEDULE B.

List of officers empowered to grant concessions to indigent persons not employed in the Government service to proceed to the Public Health Laboratory, Trivandrum or any other centre for anti rabic treatment.

The Division Peishkars, the Commissioner, Devicolum Division and the Tahsildars.

The Commissioner and the District Superintendents of Police

The Medical Officers in charge of hospitals and dispensaries.

The Sub Registrars.

FORM A—RULES 9 AND 21.

Form of intimation of despatch of patients to the Public Health Laboratory, Trivandrum or any other centre for anti-rabic treatment.

1. Name of patient.
2. Age and Sex.
3. Occupation (or designation of appointment if a public servant.)
4. Address in full.
5. Father's or Karanavan's name.
6. Whether indigent or not.
7. Name of attendant, if any.
8. Details of amounts advanced to the patient.
 - (a) Allowance for journeys by road or river.
 - (b) Allowance for journeys by rail.
 - (c) Rate of maintenance allowance for days of journeys per day.
- 9 The names and addresses of other persons who were bitten by the same animal.

Station
Date

Signature and designation of the
Officer despatching the patient.

APPENDIX—25.

(SEE CHAPTER 14, ARTICLE 559.)

**Instructions for the guidance of Officers
in connection with the reception
of State Guests.**

1. Arrangements for the reception, stay and journey of State Guests will be made only under the orders of Government.
2. Such arrangements will be made by the Director, State Guests Department either directly, or through the Chief Engineer, or the Division Peishkars and the Commissioner, Devicolum. The Division Officers of the P. W. D. and Taluk Tahsildars will generally be entrusted with the arrangements within the limits of their respective jurisdictions. The Director is authorized to correspond directly with the above officers in the matter of arrangements relating to the entertainment of State Guests.
3. The Division Officers and Tahsildars will make necessary arrangements in consultation with the Director, State Guests Department or the Chief Engineer or the Division Peishkar or the Commissioner, Devicolum who will not only issue such instructions as are absolutely necessary for the convenience and comforts of the guests but will also supervise the detailed arrangements as far as possible with a view to satisfy themselves that the strictest economy is exercised. They will also carry out the instructions issued by the Director, State Guests Department, in this behalf.
4. All the buildings in Trivandrum intended for the accommodation of State Guests as well as the Mascot Hotel, Government houses at the Cape, Quilon, Coattallam, Peermade and Munnar will be under the charge of the Director, State Guests Department, their maintenance being looked after by the present agencies.
5. The Superintendent of the Guest Houses at Trivandrum will be under the administrative control of the Director, State Guests Department, and the following buildings will be under his charge:-
 - The Guest House.
 - Lyndhurst Bungalow.
 - Ross House.
 - Padmavilas.
 - Highlands Bungalow.
 - Cliff House.
 - Ruadhsgiar Bungalow.
6. The Superintendent, Guest Houses, will ascertain in advance the style of meals required by the guests. He will be in complete charge of the catering of the guests who require European food and

inform the Director so that instructions may issue to the Caste Hindu clerk of his office to arrange for the catering to the guests who require Indian style of food. The Superintendent will make the necessary arrangements in consultation with the Director in each case.

7. State cars except those given for the use of the Dewan will be under the charge of this officer and will be kept in the Guest House. Particulars of the State car allotted to each guest will be furnished to the Director as far as possible and such cars will be at the disposal of the guests until their departure, under the general supervision of the Director.

8. When State cars are not available arrangements for hiring decent pleasure cars for the use of the guests will be made by the Director.

9. When distinguished personages, with a large retinue, are State guests, Government will ordinarily entrust the entire arrangements to a Special Officer deputed for the purpose.

10. The Special Officer so deputed will do his work under the orders of Government and in consultation with the Director, State Guests Department, if necessary.

11. The Special Officer, may in such cases, visit all stations where arrangements have to be made under the orders of Government and issue such instructions as are found necessary to the Officers entrusted with the local arrangements.

12. The instructions issued to the officers at the various stations should be promptly reported to the Government and their sanction duly obtained.

13. When Government issue orders for the reception of guests, copy of the G. O. will immediately be furnished to the Account Officer. Copies of all important communications relating to the arrangements for catering, transport, etc., issued by the Director should be furnished to the Account Officer.

14. The G. O. ordering the reception of a guest will contain wherever possible, definite information on the following *viz.*,

- (a) the programme of tour of the guest ;
- (b) the names of stations to be visited and the arrangements to be made ;
- (c) the number of days the guest halts at each station ;
- (d) the building or buildings where the guest should be accommodated in each station ;
- (e) the officer entrusted with the arrangements at each station ;
- (f) the kinds of conveyances and the number of each kind that should be provided at each station ;
- (g) the names of the party who accompany the guest ;

(h) the amount of advance out of the budget grant to be placed at the disposal of the officer concerned for meeting the usual expenses on account of the reception of the guest.

15. On receipt of the G. O. the officers concerned may draw advances, from the treasuries with which they generally transact business, on abstract contingent bills headed "35. A—Miscellaneous—Political Expenditure-Reception of State Guests" quoting the G. O. as authority.

16. Each visit account should be dealt with separately.

17. It may not be possible, at times, for Government to issue detailed instructions on all the points mentioned in paragraph 14 supra. In such cases, the Chief Engineer or the Division Peishkar or the Commissioner, Devicolum, or the Director, State Guests Department, or the Special Officer concerned should furnish the necessary particulars to the Chief Secretary to Government and to the Account Officer, as soon as the places of halt and the other particulars are known, since they are expected to be in touch with the detailed arrangements at each station.

18. The personal liability of the officers concerned for the amounts drawn and spent by them will be strictly enforced. They are therefore expected personally to supervise all the detailed arrangements for the reception, and to utilise the services only of reliable and trustworthy subordinates in the matter of purchase of provisions, hiring of motor cars, etc.

19. All officers are expected to exercise the strictest economy in the expenditure on State Guests.

20. As soon as the guest leaves the station, the officers concerned will draw the further moneys required, pay up all dues and close the accounts and submit them to the controlling officer. The controlling officer will forward the accounts to the Director who will after necessary scrutiny forward the same to the Chief Secretary to Government, within one month from the date of the receipt of the accounts from the officers concerned.

21. The Tahsildars shall forward, on requisition, copies of fortnightly *nirak* statements, prepared by them, to the Chief Engineer and the P. W. D. Division Officers.

22. Similarly, the Commissioner of Police shall, on requisition, furnish the officers mentioned above with a statement of the rates of hire prescribed under the Hackney Carriage Regulation in all the important stations in the State.

23. All conveyances should be arranged and paid for only at those rates in the stations concerned.

24. Except with the sanction of Government, provisions shall not be charged for at rates higher than those mentioned in the *nirak* statement,

25. The Chief Engineer and the Division Peishkars and the Commissioner, Devicolum, are responsible for the accounts of expenditure due from their subordinates being submitted within one month of the departure of the guests, after disposal, by public auction, of the articles that remain after use. The accounts should as already stated be submitted to Government through the Director, State Guests Department.

26. The Officer responsible for the arrangements at a station should forthwith report to the Director, State Guests Department, the date of departure of the guests from that station.

27. The drawing officer will forward, along with the detailed accounts of expenditure an abstract, classified under the following heads :—

- (1) Messing.
- (2) Transport.
- (3) Maramath.
- (4) Lighting.
- (5) Miscellaneous.

28. Specific sanction should be obtained for all items of expenditure except the following :—

- (1) Sanitary arrangements.
- (2) Employment of temporary coolies.
- (3) Postage and Telegram charges.
- (4) Hire of carts and canoes required for the transport of samans, etc.
- (5) Barber's charges and washing charges.
- (6) Hire of furniture.

29. In the above six cases, the drawing officer should certify that the expenditure was inevitable and was actually incurred. The controlling officer will also certify that the expenditure was necessary.

30. Along with the accounts, a short memorandum about the stay of the guests, the places visited and such other information should also be submitted for the information of Government through the Director.

31. Each drawing officer should maintain a cash book in Form A and forward the same with the required sub-vouchers, and non-liability certificate in the following form. —

“I certify that all charges incurred by me in connection with the visit of have been paid and no liabilities remain undischarged.”

32. As regards vouchers, the actual payees' receipts should be forwarded, except in the case of petty purchases not exceeding Rs. (5) five in value in each case.

33. The Chief Engineer, Division Peishkar, the Commissioner, Devicolum, or the Special Officer will check the accounts to see if the expenditure is reasonable and if there is proper authority for

every item of expenditure. He will, after scrutiny, disallow such of the items as are not reasonable or necessary and forward the accounts to the Director, State Guests Department to enable him to submit the same to the Chief Secretary to Government within the time specified in paragraph 20 supra.

34. If any items of expenditure require the sanction of Government, he will address the Government on the subject separately through the Director, State Guests Department, and quote in the accounts the number and date of the letter to Government, if the accounts have to be submitted before orders of Government are received.

35. He will, at the same time, direct the drawing officer to refund the disallowed amount and forward the receipted chalan to him for transmission to the Account Officer through the Director.

36. These accounts will be checked by the Chief Secretary to Government and forwarded to the Account Officer with the necessary orders.

37. The Account Officer's audit of the accounts should be completed as early as possible and all the objections should be communicated by the Account Officer direct to the drawing officer to save delay, forwarding at the same time copies to the Director, State Guests Department.

38. The drawing officers should promptly clear all such objections and forward their reports to the Chief Engineer, the Division Peishkar or the Commissioner, Devicolum who will transmit the same to the Chief Secretary to Government with his recommendation in each case through the Director.

39. So far as the expenditure on account of the entertainment of State Guests at Trivandrum is concerned the Director, State Guests Department, will be the drawing and controlling officer and will forward such accounts to the Chief Secretary to Government as directed above.

40. The Director will prepare a consolidated statement of expenditure as regards each guest in consultation with the Account Officer and forward the same to Government.

41. The Chief Engineer, the Division Peishkars and the Commissioner, Devicolum, and other officers are requested to comply with the requisitions of the Director, State Guests Department promptly and co-operate with him in making the stay of the State Guests comfortable at the places of halt in the State.

42. All expenses in connection with the entertainment of State Guests and the working of the State Guests Department will be met from "35 A—Miscellaneous—Political Expenditure."

APPENDIX 26.

(SEE CHAPTER 14, ARTICLE 560.)

RULES FOR THE GUIDANCE OF TOUR AGENTS, TAHSILDARS AND OTHERS IN REGARD TO THE ARRANGEMENTS TO BE MADE AND THE ACCOUNTS TO BE SUBMITTED IN CONNECTION WITH THE TOURS OF HIS HIGHNESS THE MAHARAJA AND THE OTHER MEMBERS OF THE ROYAL FAMILY BOTH WITHIN AND OUTSIDE TRAVANCORE.

I. Tours Outside the State.

(1) The Chief Tour Agent or other officer or officers entrusted with the arrangements for the tour will submit to Government as early as possible estimates of probable expenditure at the various stations classified as far as possible under the following heads :—

- (a) Salaries and allowances of officers and establishments.
- (b) Travelling allowances.
- (c) Messing.
- (d) Transport charges.
- (e) Maramath works.
- (f) Purchase and hire of camp furniture and equipments.
- (g) Hire of motor cars, carriages etc.
- (h) Lighting.
- (i) Presents.
- (j) Sanitation charges.
- (k) Postage and Telegram.
- (l) Miscellaneous expenses.

(2) In the following cases the expenditure will require the specific sanction of Government :—

- i. Deputation and carriage allowances.
- ii. Travelling allowance, if different from that admissible under the Travancore Service Regulations.
- iii. Purchase and hire of furniture.
- iv. Hire of gas-lights and charges for fireworks.
- v. Presents.
- vi. Hire of motor cars and carriages.
- vii. Miscellaneous charges, such as, purchase of garlands, bouquets, scents, etc.

viii. Medical charges.

ix. Charges in excess of rates admissible under the Travancore Financial and Account Code or the Hackney Carriage Bye-laws, or in excess of prevailing market rates.

(3) The Chief Tour Agent or other officer in charge of the tour arrangements should prepare a list of the maramath works to be done, showing the number of sheds required the description of repairs to be executed and the decorations to be done, and submit the list to the Palace for approval. After the list is returned approved by the Palace, detailed estimates for each kind of work should be obtained from the person entrusted with the works and submitted to the Government. The estimates will, after check by the Government, be submitted to the Palace along with the lists for approval and sanction. Copies of the lists and estimates as sanctioned by the Palace will then be furnished to the officer responsible for the tour arrangements who will carry out the works in accordance with them.

(4) For carts and conveyances required for luggage and camp followers, lists in duplicate should be prepared by the officer responsible for the tour arrangements and submitted to Government, some time before the tour, containing detailed information as to the number, description and hire of each, and the number and hire of coolies. The list that is returned by the Government, after it is approved of by the Palace, should be conformed to.

(5) The officer in charge of the tour arrangements will be furnished with a memorandum of the articles required for His Highness' *Amrithu* and intimation will also be given to him as regards the meals to be served to the suite. The provisions should be secured and meals for the camp arranged for accordingly.

(6) Provisions and other articles required for His Highness' *Amrithu* and for the consumption of the suite should be issued for use with the cognisance of the official that will be appointed from the Palace for the purpose, and the latter will then and there certify all lists submitted with the articles so issued. The lists should be prepared in duplicate, one copy of which will be retained by the Palace and the other returned, duly certified, to the officer entrusted with the arrangements for the tour.

(7) On receipt of sanction to the estimate referred to in para (1), the Tour Agent or other officer will request the Account Officer to furnish him with letters of credit on the Imperial Bank of India, distributed among its different branches, from which he

will have to draw money for expenditure at the various stations. He will supply himself with funds by cheques drawn on the bank, for which the necessary cheque books will be supplied by the Account Officer.

(8) A Cash Book in Form A should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side. The receipts and disbursements should be entered in the cash book in the order of their occurrence and the cash book should be closed and balanced at the end of every fortnight and a copy thereof, showing the receipts and charges of the fortnight and the opening and closing balances with all vouchers for expenditure, should be submitted to the Account Officer on the following day without fail.

If Sub-Agents are appointed at different stations, the Chief Tour Agent must make arrangements to supply them with funds. The Sub-Agents will keep cash books in Form A, copies of which should be sent to the Chief Tour Agent daily and he will incorporate them in his own cash book.

NOTE—1. Cash receipts by sale of articles etc. should not be utilised for expenditure, they should be entered in the cash book and remitted to the Bank without delay.

NOTE—2. When vouchers are not procurable for an item, full details of the payment should be entered in the cash book. The vouchers should be numbered in one consecutive series for the tour, and the numbers should be quoted against the charge both in the cash book and in the copy of the cash book submitted to the Account Officer.

(9) A store account in Form B should be kept of the articles purchased in connection with the tour and the disposal of the articles noted therein. In the case of dismantled materials of shells etc., which do not find a place in the store account, the Chief Tour Agent should prepare a list of all such materials to be disposed of. The store account in original and the auction list should be submitted to the Account Officer at the close of the tour after the articles have been used up or disposed of in auction. The disposal of any article otherwise than by public auction will require the sanction of Government.

(10) Soon after the return journey final accounts should be made up, the amounts received by cheques drawn on the Bank deducted from the total expenditure, and the balance, if any, due to parties, should be drawn and all claims discharged. The lists for issue of articles, certified by the officer appointed from the Palace, and copies of all lists and estimates sanctioned by the Palace as well as the completion reports should accompany the final accounts.

II. Tours within the State.

(1) The responsibility for all arrangements to be carried out in connection with tours within the State devolves on the respective Tahsildars or such other officer as may be appointed by Government in this behalf at the different stations. The amount required at each station is fixed by the Government and communicated to the Account Officer, who thereupon authorises the treasury concerned to place the funds allotted for each station at the disposal of the officer in charge of the tour arrangements.

(2) The arrangements to be carried out should be done either through Government subordinates who have furnished security, or by contract, according to the circumstances of each case.

(3) A list should be obtained from the person entrusted with the erection of sheds, showing the number of sheds required, the description of repairs to be executed and decoration to be done, and detailed estimate should be prepared for each kind of work and copies of the lists and of estimates submitted to the Division Peishkar concerned after being checked by the Tahsildar or other officer entrusted with the tour arrangements. The lists and estimates will be checked by the Division Peishkar and submitted to the Palace for sanction. These will be checked and sanctioned by the Palace. The works should be carried out as per the list approved and returned by the Palace; and when they are finished, a completion report should be submitted to the Palace through the Division Peishkar.

(4) For carts and conveyances required for luggage and camp followers, lists in duplicate should be prepared by the Tahsildar or other officer in charge of the tour arrangements and submitted to the Palace after being checked by the Division Peishkar concerned, some time before the tour, containing detailed information as to the number, description and hire of each, and the number and hire of coolies. The list that is returned approved by the Palace should be conformed to.

(5) The supply of provisions and articles to be supplied for His Highness' *Anrithu* and for the consumption of the suite will be governed by rules (5) and (6) under 1 above.

(6) The specific sanction of the Palace is required in the case of the charges mentioned in para (2) under 1 above, except items (i) and (ii).

(7) The Tahsildar or other officer entrusted with the tour arrangements may draw, within the amount allotted to him, funds required by him on bills headed "Palace Advances." Money should not be drawn from the treasury unless it is required for immediate disbursement.

(8) A cash book should be maintained by the Tahsildar or other officer as laid down in para (8) under I and the cash book should be closed and a copy of it with all sub-vouchers and lists of articles supplied, conveyances engaged, etc., certified by the responsible Palace Officer, should be submitted to the Division Peishkar within two weeks after the return journey. The Division Peishkar will scrutinise and pass the account for the amount admitted by him and forward the accounts, vouchers, etc., within a week to the Account Officer.

The amounts disallowed by the Peishkar should be forthwith refunded to the treasury.

NOTE—1. Cash receipts from the proceeds of articles, etc., should be entered on the receipt side of the cash book and the amounts should be remitted to the treasury without delay.

NOTE—2. If the accounts are delayed beyond one month after the return journey and the delay is not satisfactorily explained, the Account Officer will have authority to issue instructions to the treasury to withhold the encashment of the officer's salary bill until the accounts are submitted.

III. General.

(1) The objections noticed in the audit of the tour accounts by the Palace and the Account Officer will be communicated by the latter to the officers concerned who should devote their personal attention to the removal of the objections. The amounts disallowed should be refunded to the treasury at once and the objection statement should be returned punctually within a week of receipt, with all items requiring explanations clearly explained, and furnishing the treasury receipts for the refund of all overpayments.

(2) The above rules apply also to the tours of Their Highnesses the Maha Rames and the Princes and the Princesses of the Royal family. The Sripadam Manager will certify the lists of provisions, which as well as the estimates, completion reports, etc., should be sent to the Palace, as in the case of His Highness the Maharaja's Tours.

APPENDIX 27.

(SEE CHAPTER 14, ARTICLE 561.)

Notes of payment of remuneration &c to Superintendents, Examiners and Members of the Board of Examinations &c.

Name of examination.	Nature of papers set	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of Examination.	Remarks.
1	2	3	4	5	6	7
I SPECIAL TEST EXAMINATIONS.						
Revenue Test	Regulations and Proclamations. Rules and Standing Orders Land Revenue Accounts. Village Manual Travancore Service Regulations	25 25 25 25 25	Rs. Ch. C.	0 10 		

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendent, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of Examination.	Remarks.
1	2	3	4	5	6	7
I SPECIAL TEST EXAMINATION—(contd.)						
Excise	Excise	20	Rs.	The consolidated remuneration to the Head Clerk and Typist in the office of the Secretary to the Board of Examiners, Special Test Examinations is Rs 75 and Rs 35 respectively for all the examinations held in a year.		conducted by the Board to be held simultaneously at the respective centres. All the Tests except the Revenue and Account Test examinations to be held only once a year. The examinations should be conducted at the various centres under the supervision of Chief Superintendent and Assistant Superintendents to be selected
Test.—(contd.)	Customs.	20	0	0		
Registration Test.	Registration Regulations.	20	0	0		
	Stamp Regulation.	15	0	0		
	Circular Orders.	15	0	0		
	Travancore Service Regulations	15	0	0		
	Financial and Account Code and Treasury Code.		0	0		
	Presses and Letter drafting.	15	0	0		
	General Law.	20	0	0		
	Procedure for Executive Officers.	20	0	0		
Forest Test.						

APPENDIX 27—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c	Remuneration to Chairman and members of the Board of Examination.	Remarks.
1	2	3	4	5	8	7
I SPECIAL TEST EXAMINATION—(contd.)						
Forest Test (contd.)	Procedure for Clerical staff. Law for Executive officers. Law for Clerical staff.	Rs. 20 20 20	Rs. 0 0 0 Ch. 10 10 10 C 0 0 0	Office. Trivandrum for doing extra work in connection with the Special Test Examinations Allowance to a clerk Re 1 per day Allowance to servants Rs 0-14 0		by the Board of Examiners and the number of Assistant Superintendents and menials engaged at each centre being reduced to the barest minimum possible.
II SURVEY DEPARTMENT.						
Entrance and Final Survey Examinations for the Students of Survey Schools at Kottayam and Trivandrum.	Entrance Examination. Final Examination	.. ..	0 1 14 0 0 0			
Survey Higher Examination—(Chain and Theodolite Survey).	..	..	1 14 0			

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
II. SURVEY DEPARTMENT—(contd.)						
Survey Lower Examination (Chain Survey)	..	Rs. ..	Rs. 0 21 0		.	
III. EXCISE.					...	
Departmental Examination for Petty Officers and Peons.	For each paper.	25	0 10 8			
IV. ADMINISTRATION OF JUSTICE.						
Special Test Examination.	For each paper.	30	0 14 0	The remuneration of the officer to be deputed for superintending the printing of question papers is Rs 4 per diem. The remuneration		The rate is fixed for papers of three hours' duration. Proportionate rates for papers of shorter duration.

APPENDIX 27.---(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	
IV ADMINISTRATION OF JUSTICE.--- (contd.) Special Test Examination.---(contd.)				to the Chief Superintendent is Rs 4 per diem and the Assistant Superintendents (to be limited to the barest minimum) at Rs 2 each per diem. An allowance of Rs 8 for the typist for doing typing work. Allowance for 2 peons at Re 1 each per diem. Allowance for the peons (the number of peons engaged being limited to the barest minimum) at Chs 14 each per diem		

APPENDIX 27.—(contd.)

Name of examination	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate	Remuneration to Superintendents, Assistant Superintendents, Clerks &c	Remuneration to Chairman and members of the Board of Examination.	Remarks.
1		3	1	5	6	7
IV. ADMINISTRATION OF JUSTICE.— (contd.)						
The District Court Sheristadars and the Munsiffs' Court Head clerks' Tests	4 subjects.	Remuneration for setting and valuing papers under each subject is Rs 4 only.		One Superintendent for 2 days at Rs 2 per diem. An allowance of Rs 2 to a typist of the High Court for typing the question papers and an allowance to the meechee for 2 days at Chs. 7 per diem.	...	..
V. POLICE DEPARTMENT						
Departmental Examination for Probationary Inspectors and for officers of superior rank directly recruited on probation.	For each paper.	Rs. 25	Rs. 1	...	...	...
			Ch. 0			
			0			
			0			

APPENDIX 27 — (contd.)

Name of examination.	Nature of papers set	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of Examination.	Remarks.
1	2	3	4	5	6	7
VI. EDUCATION DEPARTMENT.		Rs.				
English School Leaving Certificate Examination.	For each paper.	40	<p>(a) 3 hours duration such as English I, English II, Latin, French, Arabic and Sanskrit Chs 14 per paper</p> <p>(b) 2½ hours duration such as English composition in lieu of Vernacular composition and Translation Chs 14</p> <p>(c) For all other papers of 3 hours duration Ch. 12 each.</p> <p>Proportionate rates for papers of shorter duration</p>	<p>(1) Chief Superintendents of all Examinations conducted by Education Department Rs 4 per diem.</p> <p>(2) Assistant Superintendents for E. S. L. C., V. H. & T. T. C. Examinations Rs 2 per diem.</p> <p>(3) Assistant Superintendents for V. S. L. C. and Arabic Munshi's Examinations (except non-officials) Rs. 2 per diem.</p>	<p>Chairman (Board for E.S.L.C., V.S.L.C., and Vernacular Higher Examinations) Rs. 350 and members of the Board Rs 100 each.</p>	<p>(1) A translation fee at a uniform rate of Rs. 3 per question paper for all the Public Examinations conducted by the Education Department, whether the translation be in English, Malayalam, Tamil or Arabic.</p> <p>(2) A remuneration of Re. 1 for correcting the proof of each question paper for E. S. L. C., V. S. L. C. and Vernacular Higher Examinations</p>

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination	Remarks
1	2	3	4	5	6	7
VI. EDUCATION DEPART- MENT.—(contd.) V S. L. C. Examination	For each paper.	Rs. 40	(a) 3 hours duration such as Drawing, Chs 7 and Needle Work Chs 9 (b) 2½ hours duration such as, Texts Chs. 6 Arithmetic and mensuration, History, Geography Domestic Economy and Hygiene, Chs. 7½ each. (c) English Sanskrit and Arabic Chs. 9 each. Practical cooking and weaving per pupil Rs 1-7-0.	(4) Non-official Superintendents for Arabic Munshi's Examination Rs 2 per di m.	...	(3) <i>Allowance to clerks</i> —Rs 5 for a writer for every 200 candidates or part of 200 (4) <i>Allowances to servants</i> —A sum not exceeding Rs. 7 for servants of every kind for the first 50 candidates and Rs. 3 for every 50 candidates or part of that number after the first 50 (inclusive of all charges.)

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks.
i	2	3	4	5	6	7
VI. EDUCATION DEPARTMENT.—(contd.)						
Vernacular Higher Examinations.	For each paper.	Rs. 40	For valuation of papers of (a) 3 hours duration Chs. 9 each, (b) Proportionate rates for papers of shorter duration.	..	..	..
English and Vernacular School Leaving Certificate and Vernacular Higher Examination.	Fees to the Examiners who are not also members of the Board for issuing instructions to the Assistant Examiners for securing uniformity of standard in valuing &c, by holding a meeting of the latter.	..	..	..	Rs. 10 per thousand candidates subject to a minimum of Rs 25 This fee is over and above the remuneration usually allowed for setting question paper and valuing answers.	

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers	Fee for valuing each answer book or for examining a candidate	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination	Remarks
1	2	3	4	5	6	7
VI. EDUCATION DEPARTMENT.— <i>contd.</i> English and Vernacular School Leaving Certificate and Vernacular Higher Examinations.	Fee, to the Chief Examiners who are members of the Board of Examiners for the work connected with giving instructions to the Assistant Examiners as in the case of other Chief Examiners for the above examinations.	..	.	.	...	Rs 10 per thousand candidates subject to a minimum of Rs 25 over and above the setting fee is allowed to Chief Examiner for supervising the work of Assistant Examiners subject to the proviso that if the number of answer papers in a subject does not necessitate the appointment of an Assistant Examiner and the services of one are nevertheless required to value the answer papers written in a language with which the Chief

APPENDIX 27.—(contd.)

Name of examination	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
VI. EDUCATION DEPART. MENI—contd		Rs.				Examiner is not conversant, an Assistant Examiner may be engaged but the Chief Examiner will not be entitled to any fee for supervising the work of the Assistant Examiner.
T. T. C. Examinations.	For each paper.	30	For valuing answer papers of—(a) 3 hours duration : English Higher Grade Chs 14 each and Vernacular Higher Grade Chs, 9 each (b) Proportionate rates for papers of shorter duration Practical—English Higher Rs. 3 per candidate and Vernacular Higher and Lower Rs. 2 per candidate.	..	Chairman Rs. 135 Clerical staff Rs. 75.	..

APPENDIX 27.—(contd.)

Nam. of examination	Nature of papers set.	Fee for setting question papers	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
VI. EDUCATION DEPARTMENT— <i>contd.</i>		Rs.				
1. Music Test Examination—High Grade.	For each paper.	20	Chs. 9 each (of 2 hours' duration).	..	Chairman Rs. 35.	..
2. Music Test Examination—Lower Grade.	Do.	20	Chs. 8 each (of 2 hours' duration). Practical—Per diem to each member Rs. 3	..		..
3. Examination in Needle-work and garment making.	Do.	35	Valuing answer papers of (a) 3 hours' duration—(Practical Test). Chs. 10 each. (b) 2 hours duration—(written Test) Chs. 8 each.	..	Convener Rs. 35 Members Rs. 20 each.	..

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book on for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
VI EDUCATION DEPARTMENT— <i>contd.</i>						
Arabic Munshi Examination Higher and Lower	For each paper.	Rs. 20	For valuing answer papers of— (a) 3 hours' duration Chs 9 each. (b) 2½ hours' duration Chs. 8 each (c) 2 hours' duration Chs., 8 each. (d) 1 hour's duration Chs. 4 each. Practical— <i>viva voce</i> 10 each member Rs. 3	..	Chairman Rs 20.	A separate allowance of Rs 10 only to the clerk in the office of the Mahomedan Inspector of schools who attends to the work in connection with the Arabic munshies' examination in the office of the chairman of that Board.
SANSKRIT EXAMINATION S.						
Sastri Test Examination.	Do.	15	Chs 9 each (of 3 hours' duration)	..	Chairman Rs 65 Members Rs 35 each	Allowance to clerks Rs. 20 for all examinations in the Sanskrit College.
Upadhyaya Test Examination	Do.	20	Chs 9 Do			
Mahopadhyaya Test Examination	Do.	25	Chs. 9 Do.			

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
VII. INDUSTRIES DEPARTMENT. Examination in the Technical Schools.	For each paper of one hour's duration	Rs. 10	Rs. ch. c. 0—5 0	...	...	Board of Examiners consisting of Director of Industries, Textile Expert, Superintendent, School of Arts, Head-master, Government School of Commerce, Alleppey and General Superintendent, Government Carpentry and Smithry School, Trivandrum. Wages for persons who stand as models in the Drawing examination at various centres in the State being paid at Rs 2 per day.

APPENDIX 27.—(contd.)

Name of examination	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate	Remuneration to Superintendent, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
VII INDUSTRIES DEPARTMENT— <i>contd.</i> Madras Technical Examinations conducted by the Director of Industries	.	...	Rs ch. c. ..	No remuneration is allowed to Superintendent who is employed in the service of Government. In case where non officials are appointed as Superintendents a remuneration not exceeding B. Rs 5 a day for Chief Superintendent and a remuneration per diem not exceeding B. Rs. 2-8-0 for each whole day's service to each Assistant Superintendent.	..	<i>Clerk</i> The necessity of a clerk will not ordinarily be felt as there will be very little writing work to be done and what little work there might be, can be done with the help of the Assistant Superintendent but in places where the number of candidates is large and the services of a clerk are found indispensable, a clerk may be employed who

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c	Remuneration to Chairman and members of the Board of examination.	Remarks
1	2	3	4	5	6	7
VII INDUS- RIES DEPART- MENT— <i>contd</i> Madia Technical examinationf con- ducted by the Dire- ctor of Industries	..	Rs. ..	Rs. ch. 00. ...	<i>Practical Exa- mination</i> —In the case of Technical examinations such as Carpentry, Engineering, Short- hand &c., which are of a practical nature a remunera- tion not exceeding B. Rs. 2-8-0 a day to each non- official Superintendent and B. Rs. 1-4-0 for each whole day's service to each non-official Assistant Superintend- ent.	..	will be allowed a remuneration not exceeding B. Re. 1 per day for each whole day's service rendered.

APPENDIX 27 —(contd)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
VII INDUSTRIES DEPARTMENT— <i>contd</i>						
Malayalam Typewriting Examination	..	Rs.	Rs. ch. c.	Superintendent Rs. 4 per day. Assistant Superintendent Rs. 2 per day. 2 peons on duty during examination being paid at Chs. 14 per day.	..	Peons The number of peons absolutely necessary may be employed by the Chief Superintendents and paid at the rate of annas eight per day.
London Chamber of Commerce Examination.	..	..	..	Chief Superintendent Rs. 3 per day Assistant Superintendent Re 1 per day	..	The expenditure will be met out of the local fee collected from the student

APPENDIX 27.—(contd.)

Name of examination.	Name of papers set	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superin- tendents, Clerks &c	Remuneration to Chairman and members of the Board of examination.	Remarks
VII. HINDU TEMPLES DEPARTMENT MUNICIPALITY, <i>contd.</i>	1	3	4	5	6	7
	London & Madras University Examinations	Rs. 23	Rs. 100	Assistant Teachers who dictate passages for the senior grade Rs. 1 per day Assistant Teachers for junior grade Rs. 1 per day. Clerk of the School for correspondence work Rs. 15 per year.	..	..
VIII. MEDICAL DEPARTMENT	For each paper	23	100	..	..	..
IX. AYURVEDA DEPARTMENT Vaidyakashashala.	..	..	0-14-0	..	The Chairman is allowed a remuneration of Rs. 1 only	The allowance to the clerk and menials is allowed

APPENDIX 27.—(contd.)

Nature of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks
1	2	3	4	5	6	7
IX. AYURVEDA DEPARTMENT— <i>contd.</i>						
Other examinations.	.	Rs	Rs ch .	..	for every four students appearing for the public examinations	under Examination charges.
Ayurveda Acharya	.	..	0—10—0 2 examiners will be paid Rs 3 each for examining the dissertations and one examiner will be paid Rs. 3 per candidate for Viva voce examination	..		
X. DEVASWOM DEPARTMENT						
Veda Examination.	..	..	..	..	Chief Examiner Rs. 50. Assistant Examiners Rs. 25 each.	..

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination	Remarks.
1	2	3	4	5	6	
XI. ARMY DEPARTMENT. <i>Higher Standard—</i> Examination in English. Examination in Malayalam.	.. ..	Rs. ch. o.	Rs. ch. o. .. ..	.. ..	Member of the Board Rs. 45-22-8. Member of the Board Rs. 70-0-0.	.. ..
<i>Lower Standard—</i> Examination in English. Examination in Malayalam.	.. ..	.. ..	.. ..	.. ..	Member of the Board Rs. 25-12-8. Member of the Board Rs. 70-0-0.	.. ..
XII. ANCHAL DEPARTMENT. Anchal Test.	For each paper.	20-10-0	Four annas.	..	..	..

APPENDIX 27.—(contd.)

Name of examination.	Name of paper set	Fee for setting question papers	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendent, Assistant Superintendents, Clerks &c	Remuneration to Chairman and members of the Board of examination.	Remarks
1	2	3	4	5	6	7
XIII. PUBLIC SERVICE DEPARTMENT.						
Special Examination forming part of the selective tests for the Intermediate Division.	For each paper	Rs. 15 for each paper of 1 hour's duration and a proportionate sum for any other question paper.	Rs. 0 7 0 for each paper of 1 hour's duration and a proportionate sum for any other answer paper.	Chief Superintendents Rs. 3 each. Assistant Superintendents Re 1 each. Merials engaged in preparing the place of the examination may be paid a remuneration not exceeding in the aggregate Rs. 10 according to the number employed and the work done	..	(1) Any travelling or transport charges necessitated by the examination shall be paid out of the funds for contingencies of the Public Service Department at the rates admissible under and subject to the conditions prescribed by the rules of the Financial and Account Code. (2) Examinations may be held simultaneously in the Trivandrum, Quilon, Kottayam

APPENDIX 27. —(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendents, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and members of the Board of examination.	Remarks.
1	2	3	4	5	6	7
XIII. PUBLIC SERVICE DEPARTMENT.— <i>contd.</i>		Rs	Rs. ch. c.	A sum not exceeding Rs. 2 may be paid to a clerk at each centre of the examination for attending to correspondence, packing, unpacking, and checking of papers		and Deviclam Divisions but an examination need not be held in any Division from which there are less than 50 candidates More than one centre may be used within the limits of the same town for holding the examination in each of the three Divisions of Tiivandrum, Pudukottai and Kottayam.

APPENDIX 27.—(contd.)

Name of examination.	Nature of papers set.	Fee for setting question papers.	Fee for valuing each answer book or for examining a candidate.	Remuneration to Superintendent, Assistant Superintendents, Clerks &c.	Remuneration to Chairman and member of the Board of examination.	Remarks.
1	2	3	4	5	6	7
VIII PUBLIC SERVICE DEPARTMENT.— <i>contd</i>		R. 4.	Rs. ch. 0.			(3) At each building in which the examination is held there shall be a Chief Superintendent and the necessary Assistant Superintendents not exceeding one for every 30 candidates, except in cases where only less than 30 candidates can be accommodated in one room, when an Assistant Superintendent for each such room may be appointed. 4 The whole examination should be conducted in one day.

APPENDIX 28.

*(See Chapter 15 Article 591)*EXTRACTS FROM THE LAND IMPROVEMENT AND AGRICULTURAL
LOANS RULES.

1. (A) Subject to a minimum of Rs. 50, a loan of any amount may be granted for the purpose of making any improvement on land as defined in Section 3 of Regulation IX of 1094 to any person having a right to make that improvement or with the consent of that person to any other person.

(B) Subject to a minimum of Rs. 25, loans may also be granted under Section 4 of the Regulation to owners and occupiers of arable lands for the following objects :—

(i) for the purchase of seed, manure, implements of farming, or fodder for domestic or agricultural cattle ;

(ii) for cattle required for breeding or other agricultural purposes ;

(iii) for the rebuilding of houses destroyed by fire or flood ;

(iv) for the purchase of machinery or other wooden appliances useful for farming or for rendering agricultural produce fit for the market.

II. The following officers shall be competent to sanction loans not exceeding the sums specified below :—

Division Peishkars	Up to Rs. 2,000	in each case.
Assistant Peishkars, if specially empowered	Rs. 1,000	„
Tahsildars	Rs. 500	„

Loans of sums above Rs. 2,000 and below Rs. 5,000 shall be sanctioned by the Land Revenue and Income Tax Commissioner and of sums of Rs. 5,000 and above by Government. Officers granting loans should invariably consult the Director of Agriculture in the case of application for the purchase of machinery or pumping plant, in regard to the suitability, value and life of such machinery or plant for the purchase of which the loan is sought.

Explanation.—An officer is not precluded by this rule from granting several loans to the same individual, although the aggregate amount thereof may exceed the maximum prescribed. Such

loans shall however, be for distinct purposes and be covered by security that is sufficient within the intent of Rule XII.

III. (1) The ordinary rate of interest on loans shall be 4 per cent. per annum. The Government may, if they think fit, sanction the grant of loans in special cases or special classes of cases at special rates of interest or without interest.

(2) In calculating interest, a period of half a month or less shall be disregarded, and any period exceeding half a month shall be taken as one month.

IV. Interest shall accrue from the date of disbursement of the loan. If the loan is disbursed in instalments, interest on each instalment shall run from the date of the disbursement of such instalment.

V. Loans shall be repayable by equal annual instalments discharging both principal and interest. The date for the payment of each annual instalment of principal and interest shall be fixed so as to coincide, if possible, with the date of payment of one of the land revenue kists of the taluk and the first instalment shall be payable not less than twelve months and not more than thirty months from the date of disbursement of the loan or of the last portion of the loan, as the case may be, except in the case of loans for the purchase of seed for crops which cannot yield a return within 30 months, in which case the payment of the first instalment may be deferred to any date not more than sixty months from the date of disbursement of the loan or of the last portion of the loan. Subject to these limits, the date of payment of the first instalment of principal and interest shall be so fixed that the borrower shall, before that date, have had a reasonable opportunity by exercise of due diligence of recovering as a result of his outlay of the loan a sufficient return to meet the first instalment. When the interval between the disbursement of the loan or of the last portion of the loan and the date fixed for the repayment of the first instalment exceeds 12 months, simple interest shall be recovered in as many annual instalments, not exceeding the total number of instalments for the repayment of the loan, along with the annual instalments of repayment, as may be fixed by the officer granting the loan.

VI. The amount of the instalments and the period within which the loan shall be repaid shall be fixed by the officer granting the loan, who shall have regard to the probable durability of the improvement proposed to be effected with the loan, to the value or

sufficiency of the security given and to the convenience of the borrower and the circumstances of the case ; but the period so fixed shall not exceed the following maxima, *viz.*

(a) *In the case of loans for improvement on land as defined in Section 3 of the Regulation :—*

- | | | | |
|----|---|-----|-----------|
| 1. | When the security furnished is land | ... | 20 years. |
| 2. | When the security furnished is machinery... | | 7 years. |
| 3. | When the security furnished is personal | ... | 5 years. |

(b) *In the case of loans for agricultural purposes as defined in Section 4 of the Regulation :—*

- | | | | |
|----|---|-----|----------|
| 1. | For the purchase of seed ordinarily,
manure, fodder and implements of
farming | ... | 1 year. |
| 2. | For the purchase of cattle | ... | 2 years. |
| 3. | For the purchase of seed which cannot
yield a return in a shorter
period than 30 months | ... | 7 years. |
| 4. | For any other purpose mentioned in
Rule I (B) | ... | 10 years |

These maxima shall be reckoned from the date of the disbursement of the loan or, where the loan is disbursed in instalments, from the date of disbursement of the last instalment. Any period for instalment of repayment fixed under this rule is liable to revision under Rule XXIII. The officer sanctioning the loan may, on the application of the borrower and on sufficient grounds, grant extension of time for repayment not exceeding one instalment period. Further extension shall be sanctioned only by the Government.

VII. Nothing in rule V or VI shall prevent or debar a borrower from repaying at any time a larger sum than the annual instalment or from discharging the whole loan in a single repayment. Repayments other than the payment on the due date of the prescribed annual instalment may be classed as follows :—

(i) *Payment on the due date of a sum in excess of the equated payment.*

Such excess payment should at once be credited in reduction of principal, the number of future instalments being, if necessary, reduced but no postponement of subsequent instalments being allowed. Nor shall any alteration in the amount of subsequent

instalments be allowed except in the final instalment and when such alteration is necessary to adjust the balance due.

(ii) *Payment before the due date of the equated payment.*

Such payment should be treated as having been made on the due date.

(iii) *Voluntary payment before the due date of any amount without reference to the equated payment due.*

Unless the borrower specifically requires such a payment to be regarded as, in whole or part, an advance payment of class (ii), it should be taken wholly in reduction of principal unless of course, any interest for a preceding period is overdue, the borrower being still liable for the equated payment on the due date.

VIII. Repayment may be made either at the treasury of the taluk or to the Proverthicar of the pakuthi in which the land to be improved or for whose benefit the loan is granted is situated. The Division Peishkar may, if he sees fit, authorise repayment at any other Government treasury.

IX. On every instalment of interest or of principal and interest, which is not paid before the close of the Malabar year in which payment falls due, penalties in accordance with the following scale, namely :—

<i>Balance due.</i>	<i>Amount of penalty.</i>
Ten Rupees and below	... Two annas for each month or portion of a month.
Above ten rupees and up to twenty five rupees	... Four annas Do. Do.
Above twenty five rupees and up to fifty rupees	... Eight annas Do. Do.
Above fifty rupees and up to hundred rupees	... Twelve annas Do. Do.
For each additional hundred rupees or fraction thereof	... Twelve annas Do. Do.

will be charged from the date on which payment ought to have been made, provided that the officer granting the loan shall, by an express order, waive the penalty for the period of extension granted for the payment of any instalment or when the amount of arrears does not exceed Rupees ten. No penalty shall also be charged for the period of suspension sanctioned under Rule X.

It shall be lawful for the Government to waive the penalty in other circumstances also. In cases where the Land Revenue and Income Tax Commissioner is satisfied that the failure to repay the loan is due to inability on the part of the borrower and that the levy of the penalty would be productive of hardship he may make a recommendation to Government to waive the penalty.

NOTE The Rupees referred to in this rule and the preceding rules are British Rupees.

X. The repayment of the annual instalment may be suspended by the officer who has sanctioned the loan when, from causes beyond the borrower's control, such repayment of the instalment becomes unduly burdensome. Whenever suspensions of revenue are granted on a large scale over a wide area, the collection of instalments of loans due during the year or years, for which suspension of revenue occurs may likewise be suspended. All suspensions under this Rule shall have the effect of postponing the payment of the future instalments by the period of suspension and no additional interest shall be charged for such period.

XI. In the case of loans for the improvement on land, if the work fails from causes beyond the borrower's control, the Land Revenue and Income Tax Commissioner or the Peishkar of the Division as the case may be, may, upon a full report of all the circumstances of the case, sanction the recovery of the loan sanctioned by him in such instalments as he thinks fit, interest at the rate at which the loan was sanctioned being charged from the expiration of the period allowed for the execution of the work, or may remit the whole or a portion of the unpaid balance of the loan subject to a maximum limit of Rs. 100 in each case by the Land Revenue and Income Tax Commissioner or Rs. 50 in each case by the Peishkar of the Division. If the whole or any portion of the unpaid balance of the loan exceeds Rs. 100 Government may, upon a full report of all the circumstances of the case submitted by the Land Revenue and Income Tax Commissioner, sanction the remission of the whole or a portion of the balance. The remission of loans made for the purchase of seed and other agricultural purposes as defined in Rule I B above may similarly, on receipt of a full report of the circumstances of the case, be granted by the Government, the Land Revenue and Income Tax Commissioner, or the Peishkar of the Division, as the case may be, subject to the limit specified above.

NOTE—1. The power to remit the loan should be exercised only in exceptional cases. But unless it is proved that the borrower had good reason to believe that the work would not fail or could not repay the loan without being crippled, the amount spent on the work should be recovered in easy instalments.

NOTE—2. The amount so remitted should be adjusted in the accounts by debit to '40 Misc. Expenditures—Miscellaneous and credit to the Debt Head item—"Agricultural Loan" in the Budget.

XVII. No loan under these rules shall include a fraction of a rupee.

XVI. In the case of loans exceeding Rs. 2,000, the loan order will be issued by the Division Peishkar after obtaining the sanction of the Land Revenue and Income Tax Commissioner or the Government, as the case may be.

XXII. An order granting a loan shall be in Form No. 7 hereto annexed and shall be signed by the applicant in token that he understands and agrees to the conditions contained therein. In the case of illiterate applicants, their marks should be taken instead of signature, the marks being attested by two respectable literate witnesses. The security bond to be taken when collateral security is offered shall be in one or the other of forms Nos. 8 and 9 hereto annexed.

XXIII. If it should be found that the work has not been carried out in substantial conformity with the proposals made or that the loan has not been applied for the purpose for which it was made, the Division Peishkar or, in the case of loans sanctioned by the Land Revenue and Income Tax Commissioner or the Government, the Land Revenue and Income Tax Commissioner or the Government, as the case may be, may either require immediate repayment of the whole amount advanced with interest at 4 per cent. and costs, if any, or alter the instalment fixed under Rule VI, so as to ensure repayment of the loan within the period for which the improvement is likely to last.

XXIV. Every Tahsildar shall keep a register of loans and repayments relating to his taluk in Form No. 1 hereto annexed and such other accounts and statements as may, from time to time, be prescribed by Government. But detailed accounts showing how much of each instalment is to be credited to principal and how much to interest shall be maintained in the Divisional Treasury.

XXV. Disbursement of loans under the Regulation shall ordinarily be made in two instalments, but the sanctioning authority may disburse the loan in one instalment when it appears to him that there are reasonable grounds for so doing. When an order granting a loan has been issued, every reasonable facility shall be given to the recipient to obtain the money promptly. Officers empowered

under these rules to grant loans should endeavour during their tours to personally disburse any sums payable to borrowers after satisfying themselves as to their identity.

XXVI. Nothing in these rules shall be deemed to affect any power of Government to grant in special cases loans under the Regulation on terms other than those hereintofore prescribed or to affect the terms of any special agreement under which any loan under the Regulation has been or may hereafter be granted or the terms of any unexpired settlement.

XXVII. Loans under the above rules may be granted in the shape of seed, seedlings, manure or implements in place of money ; and in such cases the value of such seed, seedlings, manure or implements as fixed by the Department of Agriculture, and not, the quantity supplied should be entered in the prescribed forms. In such cases, the authority granting the loan shall send a copy of the loan order to the nearest officer of the Agricultural Department in charge of depots for the sale of the articles specified, and the latter shall issue the same, obtain the necessary receipt from the borrower and transit the same promptly to the officer granting the loan.

No. 7.—Order granting a loan under the Land Improvement and Agricultural Loans Regulation, IX of 1094.

No. _____ of _____

1. The sum of Rs. _____ is granted to _____ caste calling son or anandaravan of _____ residing at _____ (with the consent of _____ the record of which is hereto annexed) as loan under the Land Improvement and Agricultural Loans Regulation, IX of 1094, for the purpose of † _____ for the benefit of the land mentioned and described in the schedule hereunder written‡ subject to the following conditions :—

2. The conditions referred to are as follows :

(a) (i) That the amount of the loan shall be paid to the aforesaid (name of borrower) in _____ instalments on the execution of the necessary security bonds, the first instalment being paid on the production of the order at (here enter place at which the order may be presented for payment) or before the Tahsildar, the Assistant Peishkar, or the Division Peishkar, during their tours, and the second and subsequent instalments similarly on proof that the previous instalments have been properly utilised.

(ii) That if the first instalment has not been utilised within the period of (here enter period allowed for the first instalment) ; or

(iii) If it shall be proved to the satisfaction of the Division Peishkar that any portion of the loan has been misapplied to any other purpose than that above specified or that the whole amount of the loan has not been fully applied for the purpose for which it was granted within the period of (here enter period allowed for utilisation of full amount of the loan), the whole unpaid balance of the loan or such portion of it as the Division Peishkar (or the Government) may determine with interest at 4 per cent and costs, if any shall be deemed to at once become due.

(iv) If, however, the work should fail altogether or if the loan has not been applied to the purpose for which it was made owing to causes over which the borrower has no control, the Division Peishkar (or the Government) will determine whether repayment in whole or in part shall be required.

* To be inserted when the loan is being granted with the consent of the person having the right to make the improvement to person not having the right.

† Here describe the work to be carried out or the purpose for which the loan is applied for.

‡ Here describe the land to be benefited.

(b) (i) That the loan with interest thereon at 4 per cent. shall be repaid by equal annual instalments of Rs. one of them falling due with the kist commencing with and ending with the first annual instalment being repayable, years after the date of payment of the last instalment. When the interval between the disbursement of the loan or of the last portion of the loan and the date fixed for the repayment of the first instalment exceeds 12 months simple interest shall be calculated on the amount of each instalment for the period in excess of 12 months from the date of disbursement of such instalment and shall be recovered in as many annual instalments, not exceeding the total number of instalments for the repayment of the loan, along with the annual instalment of repayments as may be fixed by the officer granting the loan. It shall be open to the Division Peishkar or the officer granting the loan to reduce the number of instalments and to increase the amount of the annual payment so as to recover the loan within a shorter period than herein allowed, if he finds the work after completion not sufficiently durable to last for the period originally mentioned in the loan order.

(ii) Such annual payment shall be made to the Proverthikars of the paku-hies or to the Tahsildar and is in addition to the land assessment.

(iii) If default in the payment of annual instalment on account of the loan occurs and recovery cannot otherwise be made, the entire unpaid balance of the loan or such portion of it as the officer granting the loan may determine, shall be deemed to at once become due and the whole of the land specified under condition (c) or such portion of it as the officer granting the loan may deem necessary, shall be sold for the recovery of the amount with interest thereon and expenses of sale if any.

(c) § That for the repayment of the loan with interest and costs, if any, due on the same, the immovable property specified below is (in addition to the land for the benefit of which the loan is granted), hypothecated as collateral security to Government.

Division Peishkar.

I have understood and agreed to the aforesaid terms and conditions.

Signature of borrower.

§ All immovable property hypothecated as collateral security whether by the borrower himself or by a surety or sureties should be specified in the margin of this clause (c) of the order granting the loan, and should, as well as the land to be improved be described as nearly as may be in the manner prescribed in Section 14 of the Registration Regulation, II of 1987.

Taluk	Pakuthy	Survey number, Sub-division number or letter	wet or dry	Extent		Boundaries	Trees etc.	Remarks.
				A	C			
1	2	3	4	5	6	7	8	9

[illegible]

No. 8 (a) Security Bond to be executed by a borrower, or borrowers.

This instrument made the _____ day of _____
 111 Between _____ of _____ (hereinafter called "the Mortgagor") of the one part and the Dewan of Travancore (hereinafter called "the Mortgagee") of the other part.

Whereas the mortgagor is well and truly seized of the immovable property particularly described in the schedule hereunder written.

And whereas the mortgagor assures the mortgagee that the property particularly described in the schedule hereunder written is not subject to any encumbrance or charge of any description whatsoever or to any attachment or restraint of alienation of whatever kind imposed by revenue authorities or civil or criminal courts or any other authority authorised therefor and

Whereas the Mortgagor ^{has}_{have} received from the Division Peishkar of _____ acting for and on behalf of the Mortgagee an order under the Land Improvement and Agricultural Loans Regulation IX of 1094, and dated the _____ day of _____

111 in virtue of which the Mortgagor ^{is}_{are} entitled to receive the aggregate sum of Rs. _____ as a loan from the Mortgagee for the purpose of (here describe the work to be carried out or the object of the loan). And Whereas security for the due application of the amount of the said loan and for the punctual repayment of the same according to the terms of the said order is demanded by or on behalf of the Mortgagee and in order to furnish such security the Mortgagor has agreed to sign these presents.

Now These Presents Witness that in consideration of the said loan and in pursuance of the said agreement the Mortgagor doth hereby transfer to the Mortgagee, his successors and assigns the immovable property described in the schedule hereunder written with the appurtenances thereto subject to redemption as hereinafter mentioned.

And it is hereby agreed that if the Mortgagor ^{his}_{their} legal representatives and assigns shall duly comply with the terms on which the said loan has been granted and shall apply the same and every part thereof in the manner provided in the said order and shall duly repay the amount of the said loan together with any interest which may have become payable thereon or on any part thereof and all costs, if any, incurred by the Mortgagee, his successors or assigns in making the said loan or otherwise in connection therewith, the Mortgagee, his successors or assigns shall thereupon retransfer the said immovable property to the Mortgagor, his legal representatives or assigns or as he or they shall direct.

Provided always and it is hereby agreed that in case the Mortgagor, his legal representatives or assigns shall fail to comply with the terms on which the said loan has been granted either by applying the amount thereof or any part thereof otherwise than as in the said or as provided or shall not duly repay the amount of the said loan or any part thereof or any interest thereon or on any part thereof or any such costs as aforesaid then and in any such case it shall be lawful for the Mortgagee, his successors and assigns or the Division Peishkar for the time being of

to sell the said immovable property or any part thereof and out of the proceeds of such sale to make good to the Mortgagee his successors or assigns the amount which in consequence of any such default shall be payable by the Mortgagor, his legal representatives or assigns.

In witness whereof the Mortgagor $\frac{\text{has}}{\text{have}}$ hereunto set $\frac{\text{his}}{\text{their}}$ hand the day and year first above written.

The schedule above referred to.

Registration district.	Registration sub-district	Pakuthi and Muri	If the property is house property				If cultivable land				
			Boundaries of the property	Description and value of buildings and how long likely to last	Extent of building site and of vacant ground or compound	Trees, wells, &c.	Survey number	wet or dry	Extent	Assessment	Trees, wells, &c.
1	2	3	4	5	6	7	8	9	10	11	12
									Acres	Rs.	

Witness.—

(Signature of Borrower)

- (1) son or anadaravan of
(2) son or anandaravan of

pakuthi and muri of
pakuthi and muri of

Signed by the above-named
in the presence of the Tahsildar of

Tahsildar.

No. 8 (b) Security Bond to be executed by a surety for borrower.

This Instrument made the _____ day of _____ 111
Between _____ of _____ (hereinafter called "the Mortgagor")
of the one part and the Dewan of Travancore (hereinafter called
"the Mortgagee") of the other part

Whereas _____ ^{has}_{have} received from the Division

Peishkar of _____ acting for and on behalf of the
Mortgagee an order under the Land Improvement and Agricultural
Loans Regulation, IX of 1094, and dated the _____ day of

1 _____ in virtue of which the said _____ ^{is}_{are} entitled

to receive the aggregate sum of Rs. _____ as a loan from the Mort-
gagee for the purpose of (here describe the work to be carried out
for the purpose for which the loan is to be applied). And whereas
security for the due application of the amount of the said loan and
for the punctual repayment of the same according to the terms of
the said order is demanded by or on behalf of the Mortgagee and
in order to furnish such security the Mortgagor has agreed to
sign these presents.

Now these Presents Witness that in consideration of the said
loan and in pursuance of the said agreement the Mortgagor doth
hereby transfer to the Mortgagee his successors and assigns the
immovable property described in the schedule hereunder written
with the appurtenance thereto subject to redemption as hereinafter
mentioned.

And it is hereby agreed that if the said _____ ^{his}_{their}
legal representatives and assigns shall duly comply with the terms
on which the said loan has been granted and shall apply the same
and every part thereof in the manner provided in the said order
and the said _____ or ^{his}_{their} legal representatives or as-

signs or the Mortgagor or his legal representatives shall duly repay
the amount of the said loan together with any interest which may
have become payable thereon or on any part thereof and all costs,
if any, incurred by the Mortgagee his successors or assigns in
making the said loan or otherwise in connection therewith the
Mortgagee, his successors or assigns shall thereupon retransfer the
said immovable property to the Mortgagor his legal representatives
or assigns as he or they shall direct.

Provided always and it is hereby agreed that in case the said-
^{his}
_{their} legal representatives or assigns shall fail to comply
 with the terms on which the said loan has been granted either by
 applying the amount thereof or any part thereof otherwise than
 as in the said order provided or in case the said ^{his}
_{their} legal representatives or assigns or the Mortgagor or his legal repre-
 sentatives shall not duly repay the amount of the said loan or any
 part thereof or any interest thereon or on any part thereof or any
 such costs as aforesaid then and in any such case it shall be lawful
 for the mortgagee, his successors and assigns or the Division
 Peishkar for the time being of to sell the said immo-
 vable property or any part thereof and out of the proceeds of such
 sale to make good to the Mortgagee, his successors or assigns the
 amount which in consequence of any such default shall be payable
 by the said ^{his}
_{their} legal representatives or assigns.

Provided also and it is hereby agreed that although as between
 the said and the Mortgagor the Mortgagor is surety only
 for the said yet as between the Mortgagor and the Mort-
 gagee the Mortgagor is to be considered as a principal debtor for
 the principal moneys interests and costs intended to be hereby se-
 cured so that that the Mortgagor or his legal representatives shall
 not be released or exonerated by time being given to the said
 or ^{his}
_{their} legal representatives or by any other dealing
 act, matter, or thing whatsoever whereby the Mortgagor or his legal
 representatives as surety or sureties only for the said
 and ^{his}
_{their} legal representatives would be so released or
 exonerated.

In witness whereof the Mortgagor has hereunto set his hand
 the day and year first above written.

The schedule above referred to.

Registration district	Registration sub-district	Pakuthi and Muri.	If the property is house property.				If cultivable land.				
			Boundaries of the property	Description and value of buildings and how long likely to last.	Extent of building site and of vacant ground or compound	Trees, wells etc ,	Survey No.	Wet or dry.	Extent	Assessment	Trees, wells, etc.
1	2	3	4	5	6	7	8	9	10	11	12

Signature of surety.

Witness.—

(1) son or anandaravan of

(2) son or anandaravan of

pakuthi and muri of
pakuthi and muri ofSigned by the above-named
in the presence of the Tahsildar of*Tahsildar.***No. 9 (a) Personal Security Bond to be executed by a borrower.**

Know All men by these presents that I _____ of _____
 caste, son or anandaravan of _____ and residing at _____
 am bound to the Dewan of Travancore in the sum _____
 of Rs. _____ (amount of loan) to be paid to the said Dewan of
 Travancore or to his successors or assigns. For which payment I
 bind myself, my heirs, executors, administrators and legal repre-
 sentatives by these presents, dated this _____ day of _____ 111 .

Whereas the above bounden _____ has on the
 day of _____ 111 received from the Division Peishkar of _____
 an order under the Land Improvement and Agri-
 cultural Loans Regulation, IX of 1094, in virtue of which he is
 entitled to receive the aggregate sum of _____ (the amount of
 the loan) as a loan from the Government of Travancore for (here
 state the object of the loan). Now the condition of the above
 written bond is such that if the above bounden

his heirs, executors, administrators and legal representatives shall comply with all the terms on which the said loan has been granted and shall not apply the same or any part thereof to any purpose other than ^{that}_{those} for which the said loan has been granted and shall repay the said loan with any interest payable thereon by the instalments by which the same is payable on or before the respective dates prescribed for the payment of such instalments or shall in case of any default in so doing make good to the Government of Travancore the amount not exceeding the said sum of Rs. for which the said shall by reason of any such default become liable; Then the above written bond shall become void, otherwise the same shall remain in full force.

Signed by the above-named
in the presence of the
Tahsildar of

Tahsildar.

No. 9 (b) Personal Security Bond to be executed by a surety.

Know All Men by these presents that I of
_{we}
caste, son or anandaravan of and residing at am
_{are}
bound to the Dewan of Travancore in the sum of rupees
to be paid to the said Dewan of Travancore or to his successors or
assigns. For which payment I bind myself, my heirs, executors, adminis-
_{we} ourselves and each of us or and
trators and legal representatives
each of our heirs, executors, administrators and legal representatives jointly and severally
by these presents, dated this day of 111
Whereas of caste, son or anan-
daravan of and residing at has on the day
of 111 received from the Division Peishkar
of an order under the land improvement and Agricultural
Loans Regulation, IX of 1094, in virtue of which he is entitled to
receive the aggregate sum of rupees as a loan from the
Government of Travancore for (here state the object of the loan).
Now the condition of the above written bond is such that if the
said his heirs, executors, administrators and legal re-
presentatives shall comply with all the terms on which the said
loan has been granted and shall not apply the same or any part
thereof to any purpose other than ^{that}_{those} for which the said loan
has been granted and if the said his heirs executors ad-
ministrators or legal representatives or the above bounden or

~~any or either of them their or any or either of their~~ ^{his} heirs, executors, administrators or legal representatives shall repay the said loan with any interest payable thereon by the instalments by which the same is repayable on or before the respective dates prescribed for the payment of such instalments or shall in case of any default in so doing make good to the Government of Travancore the amount not exceeding the said sum of rupees ^{for which the said} and the above bounden ^{or any or either of} them shall by reason of such default become liable and so that although as between the said ^{and the above bounden} respectively the above bounden ^{is} only ^{surety} ^{are} ^{sureties} for the said ^{yet as between the above bounden} and the said Dewan of Travancore respectively, the above bounden shall be considered as principal ^{debtor} for the moneys intended to be hereby secured to the intent ^{debtors} that ^{he and his} ~~they and each of them their and each of their~~ heirs, executors, administrators and legal representatives shall not be released or exonerated in respect of ^{his} ~~their~~ liability under the above written bond by time being given to the said ^{his} heirs executors administrators or legal representatives or by any act or omission of the said Dewan of Travancore his successors or assigns or any officer of the Government of Travancore or by any other matter or thing whatsoever whereby the above bounden ^{his} ~~and each of them their and each of~~ ^{their} heirs executors administrators or legal representatives would but for this present provision be so released or exonerated; Then the above written bond shall become void otherwise the same shall remain in full force.

Signed by the above named
 in the presence of

(A similar attestation for each party to the bond)

No. 9 (c) Personal Security Bond to be used when a loan is granted under the Land Improvement and Agricultural Loans Regulation to groups of cultivators.

Know All Men by these presents that we (names of group of cultivators to be entered here) of (the caste to be entered against each name) caste, (calling of each cultivator to be entered) calling, sons or anandaravans of (father's or karanavan's name to be entered residing at (pakuthi and muri to be entered) are bound to the Dewan of Travancore in the sum of Rupees (amount of loan) to

be paid to the Dewan of Travancore his successors or assigns. For which payment we bind ourselves and each of us our and each of our heirs, executors, administrators and legal representatives jointly and severally by these presents dated this day of 111.

Whereas the above bounden (names of group of cultivators to be entered here) have on the day of one thousand received from the Tahsildar of Taluk (subject to ratification by the Division Peishkar of) an order under the Land Improvement and Agricultural Loans Regulation, IX of 1094, in virtue of which they are entitled to receive the aggregate sum of rupees (amount of loan) as a loan from the Government of Travancore for (here state the object of the loan), Now the condition of the above written bond is such that if the above bounden (names of group of cultivators to be entered here) and each and every of them their and each and every of their heirs, executors, administrators and representatives shall comply with all the terms on which the said loan has been granted and shall not apply the same or any part thereof to any purpose other than that for which the said loan has been granted and shall repay the loan by the instalments by which the same is repayable on or before the respective dates prescribed for the payment of such instalments or shall in case of any such default make good to the Government of Travancore the amount not exceeding the said sum of rupees for which they the said (names of group of cultivators to be entered here) or any or either of them shall by the reason of any such default become liable. Then the above written bond shall become void, otherwise the same shall remain in full force.

Signed by the above named
in the presence of

(A similar attestation for each signature of the borrowers).

Table showing the half yearly instalment which will pay off a loan with interest at 4% per annum in a given number of half years.

Half yearly instalments	1	2	3	4	5	6	7	8	9	10	Half yearly instalments
Amount	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Amount.
1	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1
2	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2
3	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3
4	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4
5	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5
6	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	6
7	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7
8	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8
9	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9
10	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10
20	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20
30	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30
40	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40
50	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50
60	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60
70	70 0 0	70 0 0	70 0 0	70 0 0	70 0 0	70 0 0	70 0 0	70 0 0	70 0 0	70 0 0	70
80	80 0 0	80 0 0	80 0 0	80 0 0	80 0 0	80 0 0	80 0 0	80 0 0	80 0 0	80 0 0	80
90	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	90
100	100 0 0	100 0 0	100 0 0	100 0 0	100 0 0	100 0 0	100 0 0	100 0 0	100 0 0	100 0 0	100
200	200 0 0	200 0 0	200 0 0	200 0 0	200 0 0	200 0 0	200 0 0	200 0 0	200 0 0	200 0 0	200
300	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300
400	400 0 0	400 0 0	400 0 0	400 0 0	400 0 0	400 0 0	400 0 0	400 0 0	400 0 0	400 0 0	400
500	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500
600	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600
700	700 0 0	700 0 0	700 0 0	700 0 0	700 0 0	700 0 0	700 0 0	700 0 0	700 0 0	700 0 0	700
800	800 0 0	800 0 0	800 0 0	800 0 0	800 0 0	800 0 0	800 0 0	800 0 0	800 0 0	800 0 0	800
900	900 0 0	900 0 0	900 0 0	900 0 0	900 0 0	900 0 0	900 0 0	900 0 0	900 0 0	900 0 0	900
1000	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1000

Table showing the half yearly instalment which will pay off a loan with interest at 4% per annum in a given number of half years.

Half yearly instalments	11	12	13	14	15	16	17	18	19	20	Half yearly instalments.
Amount	Rs. A. P.	Rs. As P.	Rb. A. P.	Rs. A. P.	Rs. A. P.	Rb. A. P.	Rs. As P.	Rb. A. P.	Rb. A. P.	Rb. A. P.	Amount
1	0 1 8	0 1 6	0 1 5	0 1 4	0 1 3	0 1 2	0 1 2	0 1 1	0 1 0	0 1 0	1
2	0 3 3	0 3 0	0 2 10	0 2 8	0 2 6	0 2 4	0 2 3	0 2 2	0 2 1	0 2 0	2
3	0 4 11	0 4 6	0 4 3	0 4 1	0 3 8	0 3 6	0 3 4	0 3 3	0 3 1	0 3 0	3
4	0 6 6	0 6 1	0 5 9	0 5 7	0 5 0	0 4 9	0 4 6	0 4 4	0 4 1	0 4 0	4
5	0 8 2	0 7 7	0 7 3	0 6 6	0 6 3	0 5 11	0 5 7	0 5 4	0 5 1	0 4 11	5
6	0 9 10	0 8 1	0 8 6	0 7 7	0 7 6	0 7 1	0 6 9	0 6 5	0 6 2	0 5 10	6
7	0 11 5	0 10 7	0 10 9	0 9 9	0 9 0	0 8 3	0 7 10	0 7 6	0 7 2	0 6 10	7
8	0 13 1	0 12 1	0 11 3	0 10 10	0 10 0	0 9 5	0 8 11	0 8 6	0 8 2	0 7 10	8
9	0 14 9	0 13 7	0 12 8	0 11 11	0 11 0	0 10 7	0 9 10	0 9 9	0 9 2	0 8 10	9
10	0 16 4	0 15 2	0 14 1	0 13 3	0 12 3	0 11 9	0 10 11	0 10 10	0 9 10	0 9 9	10
20	2 0 8	1 14 3	1 12 2	1 10 5	1 8 1	0 11 7	0 10 5	0 9 4	0 8 3	0 7 7	20
30	3 1 1	2 13 5	2 10 4	2 7 8	2 5 2	1 4 2	1 2 1	1 0 7	0 11 1	0 13 4	30
40	4 1 5	3 12 3	3 8 5	3 4 10	3 1 3	2 15	2 12	2 10	1 10 2	1 7 2	40
50	5 1 9	4 11 1	4 6 8	4 2 2	4 3 14	3 10	3 8	3 5	2 10 3	2 0 11	50
60	6 2 1	5 10 9	5 4 7	4 15	4 4 10	4 6	4 3	4 0	3 10 3	3 9 9	60
70	7 2 5	6 9 11	6 3 8	5 12	5 3 7	5 2	4 11	4 10	3 1 1	3 6 6	70
80	8 2 9	7 8 9	7 2 9	6 9	6 6 3	5 14	5 9	5 5	4 11 3	4 3 3	80
90	9 3 3	8 7 7	8 1 11	7 6	7 7 0	6 10	6 4	6 1	5 10 1	5 2 1	90
100	10 3 7	9 6 5	9 0 8	8 4	8 7 12	7 5	6 13	6 10	5 1 6	5 1 10	100
200	20 7 0	18 5 14	17 17	12 8	15 9	11 11	11 15	10 13	9 12 3	8 11 7	200
300	30 13 3	28 13 5	26 24 7	20 12	23 5	17 22	15 20	13 20	12 215	11 21 5	300
400	40 19 6	37 21 11	35 31 11	28 0	31 2	23 7	20 15	17 10	16 221	15 21 7	400
500	50 25 9	47 29 4	44 39 11	36 1	38 14	30 13	26 15	22 10	20 230	19 23 9	500
600	60 32 2	57 37 11	54 47 11	44 9	46 11	38 3	34 11	30 0	28 436	27 4 11	600
700	70 38 5	67 45 3	64 55 10	52 13	54 7	46 8	41 18	36 11	36 442	35 12 11	700
800	80 44 8	77 53 10	74 63 7	60 1	62 5	54 14	49 15	44 5	44 548	43 2 10	800
900	90 50 1	87 61 4	84 71 4	68 5	70 0	62 4	57 15	50 0	50 657	49 0 5	900
1000	102 2 20	99 69 9	96 79 1	76 9	77 13	70 10	64 15	56 11	56 761	55 2 6	1000

Table showing the annuity which will pay off a loan with interest at 4 per cent in a given number of years.

Years.	Rs. 5	Rs. 10	Rs. 25	Rs. 50	Rs. 100	Rs. 200	Rs. 300	Rs. 400	Rs. 500	Rs. 600	Rs. 700	Rs. 750	Years.
1	5	10	26	52	104	208	312	416	520	624	728	780	1
2	2	5	13	26	53	106	159	212	265	318	371	397	2
3	1	3	9	18	36	72	108	144	180	216	252	270	3
4	1	2	6	13	27	55	82	110	137	165	192	206	4
5	1	1	5	11	22	44	67	89	112	134	157	168	5
6	0	1	4	9	19	38	57	76	95	114	133	143	6
7	0	1	3	8	16	33	49	66	83	99	116	124	7
8	0	1	3	7	14	29	44	59	74	89	103	111	8
9	0	1	3	6	13	26	40	53	67	80	94	100	9
10	0	1	3	5	12	24	36	49	61	73	86	92	10
11	0	1	3	5	11	22	34	45	57	68	79	85	11
12	0	1	3	5	10	21	31	42	53	63	74	79	12
13	0	1	3	5	9	20	30	40	50	60	70	75	13
14	0	1	3	5	9	18	28	37	47	56	66	71	14
15	0	1	3	5	8	17	26	35	44	53	62	67	15
16	0	1	3	5	8	17	25	34	42	51	60	64	16
17	0	1	3	5	7	16	24	32	41	49	57	61	17
18	0	1	3	5	7	15	23	31	39	47	55	59	18
19	0	1	3	5	7	15	22	30	38	45	53	57	19
20	0	1	3	5	7	14	22	29	36	44	51	55	20
21	0	1	3	5	7	14	21	28	35	42	49	53	21
22	0	1	3	5	6	13	20	27	34	41	48	51	22
23	0	1	3	5	6	13	20	26	33	40	47	50	23
24	0	1	3	5	6	13	19	26	32	39	45	49	24
25	0	1	3	5	6	12	19	25	32	38	44	48	25
26	0	1	3	5	6	12	18	25	31	37	43	46	26
27	0	1	3	5	6	12	18	24	30	36	42	45	27
28	0	1	3	5	6	12	18	24	30	36	42	45	28
29	0	1	3	5	6	11	17	23	29	35	41	44	29
30	0	1	3	5	6	11	17	23	28	34	40	43	30

Table showing the interest on certain specified sums at 4 per cent per annum.

Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.	Amount of principal.	Amount of interest.
Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
1 pie	0 0 0 04	10 pies	0 0 0 39	8 annas	0 0 3 84	2 rupees	0 1 3 36	20 rupees	0 12 9 60	200 rupees	8 0 0	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
2 pies	0 0 0 08	11 "	0 0 0 43	9 "	0 0 4 32	3 "	0 1 11 04	30 "	1 3 2 40	300 "	12 0 0	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
3 "	0 0 0 12	1 anna	0 0 0 48	10 "	0 0 4 80	4 "	0 2 6 72	40 "	1 9 7 20	400 "	16 0 0	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
4 "	0 0 0 16	2 annas	0 0 0 96	11 "	0 0 5 28	5 "	0 3 2 40	50 "	2 0 0	500 "	20 0 0	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
5 "	0 0 0 19	3 "	0 0 1 44	12 "	0 0 5 76	6 "	0 3 10 08	60 "	2 6 4 80	600 "	24 0 0	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
6 "	0 0 0 24	1 "	0 0 1 92	13 "	0 0 6 24	7 "	0 4 5 76	70 "	2 12 0 60	700 "	28 0 0	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
7 "	0 0 0 27	5 "	0 0 2 40	14 "	0 0 6 72	8 "	0 5 1 44	80 "	3 2 40	750 "	30 0 0	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
8 "	0 0 0 32	6 "	0 0 2 88	15 "	0 0 7 20	9 "	0 5 9 12	90 "	3 9 7 20	...	..	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.
9 "	0 0 0 36	7 "	0 0 3 36	1 rupee	0 0 7 68	10 "	0 6 4 80	100 "	4 0 0	...	..	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.	Rs. as p.	Amount of principal.

APPENDIX 29.

(SEE CHAPTER 15, ARTICLE 591.)

EXTRACTS FROM "THE TRAVANCORE STATE AID TO INDUSTRIES REGULATION 1107" (REGULATION IV OF 1107) AND THE RULES FRAMED THEREUNDER.

CHAPTER I.

PRELIMINARY.

1.

2. *Definitions.* In this Regulation unless there be something repugnant in the subject or context :—

(1) "Board" means the Board of Industries constituted under Section 3 :

(2) "Director" means the Director of Industries, and includes any person appointed by the Government either by name or by virtue of his office, to perform any of the functions of the Director under this Regulation :

(3) "Industry" means any industrial business or enterprise, including agriculture and stock-raising, conducted by any individual, company, association or body of individuals, whether incorporated or not :

(4) "Machinery" includes plant, apparatus, tools and other appliances required for the purpose of carrying on any industrial operation or process :

(5) "Owner" means the person who owns any industrial undertaking, and includes the successors in interest of such person in respect of such undertaking.

Explanation.—The word "person" includes any company or any association or body of persons whether incorporated or not :

(6) "Prescribed" means prescribed by Rules made under this Regulation : and

(7) "State aid" means aid given by, or on behalf of Government, under the provisions of this Regulation and the Rules if any, thereunder.

CHAPTER III.

GENERAL PROVISIONS REGARDING THE GIVING OF
STATE AID.

11. *Forms of State Aid.*—(1) State Aid to any industry may be in all or any of the following forms, namely:—

(a) the grant of a loan, to be repaid and repaid in the prescribed manner and upon such terms as may be fixed by the order granting it:

Provided that the amount of such loan shall not exceed a prescribed percentage of the net value of the property to which it is granted after deducting the value of any property existing at the time when the application for the loan was made, the net value being ascertained by the Director of Industries:

Provided also that every such loan granted by Our Government, for reasons to be recorded in writing, shall, unless otherwise direct, be repayable within a period not exceeding twenty years after the date of the advance of the loan or, where the loan is advanced in instalments, after the date of the advance of the last instalment:

Provided also that Our Government, for reasons to be recorded in writing, may, on the application of the owner of an industry to which such loan has been granted in exceptional cases vary the terms fixed by the order granting the loan.

(b) the guarantee of a cash credit, over-draft, or fixed advance with a bank:

(c) the taking of fully paid-up shares and debentures:

Provided that the amount paid by Our Government for such shares and debentures shall not exceed the amount already paid by other persons for shares and debentures in the same industry:

(d) the guarantee of interest on preference shares and debentures:

(e) the guarantee of a minimum return on the whole or part of the capital of a joint-stock company:

(f) the grant on favourable terms of land, raw materials, rewood, water or any other property of Our Government:

(g) the payment of a subsidy for—

(i) the conduct of research;

(ii) the purchase of machinery; and

(h) the supply of machinery on the hire-purchase system.

(2) The condition of the grant of any of the forms of State Aid specified in clauses (f) and (g) of Sub-section (1) shall ordinarily be that the value of the aid granted as ascertained by the prescribed authority in the prescribed manner shall be repaid by the owner of the industry at the expiration of such period of years as may be fixed by Our Government or the authority granting the aid, if within that period the industry pays or is able, in the opinion of Our Government, to pay interest or dividend upon the capital invested in such industry in excess of such rate as may be fixed by Our Government or the authority granting the aid.

(3) In no case shall the total value of all State Aid granted to an industry as ascertained by the prescribed persons in the prescribed manner exceed the limit specified under the first Proviso to clause (a) of Section (1).

12. *Industries which may be aided.*—Subject to the provisions of this Regulation and the Rules thereunder, State Aid may be given by Our Government or, on behalf of Our Government, by any authority prescribed in that behalf :

(a) in any of the forms specified in Sub-section (1) of Section 11 to—

- (i) a new or nascent industry,
- (ii) an industry to be newly established in an area where such industries are undeveloped or are likely to be successful,
- (iii) an industry which is likely to become more profitable by an investment of more capital,
- (iv) a cottage industry including industries conducted by groups or organisation of artisans, or

(v) such other industrial concerns as in the opinion of Our Government—deserve State Aid to be given in conformity with the provisions of this Regulation ;

(b) in the form specified in clause (h) of the said Sub-section to agriculture ; and

(c) in the forms specified in clauses (b) and (g) (i) of the said Sub-section, to any industry except agriculture :

Provided that no State Aid shall be given to any joint-stock company unless—

(a) the company is registered in Travancore with a rupee-capital ; and

(b) the company agrees to maintain the prescribed proportion of Travancoreans as members of its Board of Directors ;

Provided further that every recipient of State Aid shall make such provision for the training of apprentices as may be prescribed.

13. *Delegation of power to give State aid*—Our Government may, subject to such Rules and conditions as may be prescribed by Our Government, delegate to any authority subordinate to them the power to give State Aid.

14. *Application for State aid.* (1) Applications for State aid shall be made to the Director in such manner and shall contain such particulars as may be prescribed.

(2) The Director shall make such inquiries, if any, as are prescribed by Our Government and such other inquiries as he thinks are necessary on every such application.

(3) Every application and all thereafter be placed with the remarks of the Director together with all the connected papers before the Board at a meeting for its opinion.

(4) If the Board at the meeting is of opinion that any application should not be granted, that application shall be deemed to have been rejected and no further action shall be taken on that application.

(5) In all other cases the Director shall submit to our Government or the authority competent to give the State aid, if he is not himself competent to give the aid, the application and the opinion of the Board and all the connected papers together with such remarks, if any, as he has himself to make.

15. *Inspection and returns.*—The owner of any industry—

(i) when an application has been made for State aid to such industry ; or

(ii) during the continuance of State aid to such industry in any of the forms specified in clauses (a), (b), (c), (d) and (e) of Sub-section (1) of Section II shall—

(a) comply with any general or special order of Our Government relating to the inspection of the premises, buildings or plant or stock-in-trade, employed or to be employed for the purposes of the industry ;

(b) permit the inspection by the prescribed person of all accounts relating to the industry ;

(c) submit the accounts relating to the industry of such audit as may be prescribed ;

(d) furnish in the prescribed manner to the prescribed person full returns of all products manufactured and sold both as regards description and quantity ;

(e) maintain such special accounts as may be prescribed ; and

(f) furnish such statements as Our Government may require.

16. *Disposal of profits during continuance of State aid*—(1) During the continuance of State aid to any industry the profits of such industry shall, if distributed, be distributed only after interest due on debentures and loans has been paid and a reasonable amount has been set aside for depreciation or obsolescence of machinery and buildings and a further reasonable amount has been carried to reserve fund to be utilised in the prescribed manner.

(2) No dividend shall be paid to shareholders and no profit shall be taken by the owner in excess of such percentage rate upon the amount of the paid up capital invested in the industry as Our Government may fix from time to time during the continuance of State aid to the industry.

17. *Power of Government to adjust security during currency of loans*.—If at any time the amount of any loan outstanding together with such interest as may be due thereon on account of any State aid given is found to exceed the percentage fixed under the first Proviso to clause (a) of Sub section (1) of Section II, Our Government may either recover so much of such balance as is in excess of such percentage or accept such additional or collateral security as it may deem sufficient.

18. *Power of Government to terminate aid on account of fault*.—If Our Government decide for reasons to be recorded in writing to terminate the aid in respect of an industry on any of the following grounds, namely :—

(i) that any portion of the aid given has been misapplied, or
(ii) that there has been a breach by the industry of the provisions of this Regulation, or of any Rule made thereunder or of any condition of the grant, or

(iii) that the application on which the aid has been granted contained or was accompanied by, any material statement by the owner which he knew to be false, or any intentional concealment by him of any material fact, which in the opinion of Our Government it was his duty to disclose, or that any such false statement or concealment was intentionally made in any inquiry made under this Regulation by, or with the connivance of, the owner, or in any return under Regulation, or in reply to any requisition for information under this Regulation, or

(iv) that the industry is being managed in such a manner as to endanger the repayment of the value of State aid granted there-to repayable under this Regulation.

Our Government may make an order that the aid be terminated and notwithstanding anything contained elsewhere in this Regulation or in any other law, may proceed to recover from the owner,

(a) the whole amount of any loan outstanding together with such interest as may be due thereon, or

(b) in cases where the aid is given citherwise than by loan, the money value of the grant as fixed at the time when it was made, together with interest at a rate not exceeding twelve per cent. from the date of the grant till the date of realisation, and

(c) in the cases mentioned in clause (a) or (b) the cost of recovery, and, if Our Government so direct, the cost of any inquiry made in connection therewith ; and such order shall be final and no suit shall be brought in any Civil Court to set aside or modify such order ;

Provided that no such order shall be passed without inviting the opinion of the Board and without giving the owner an opportunity to show cause why action should not be taken under this Section.

19. *Fees.*—Our Government may charge in respect of applications, inquiries, inspections, and audit by whomsoever made under this Regulation, such fees, if any as may be prescribed. Arrears of such fees shall be recoverable from the owner.

Chapter IV.

Special provisions relating to the giving of State aid by the supply of machinery on the hire-purchase system.

21. No machinery shall be supplied on the hire-purchase system unless the applicant therefor deposits with the Director such percentage of the value thereof as may be prescribed.

Percentage of value to be deposited by hirer.

22. When an application for the supply of machinery on hire-purchase system is allowed the Director shall, subject to and in accordance with any Rules that may be made under this Regulation, make an order specifying the following particulars, namely :—

Particulars to be specified in the order when application is allowed

(a) the amount of each instalment of rent to be paid for the hire of the machinery and the number of such instalments to be paid before the machinery shall become the property of the hirer ;

(b) the amount of interest, if any, to be paid with each instalment of rent on the remaining unpaid instalments ;

(c) the dates on which and the manner in which the aforesaid payments shall be made ; and

(d) such other particulars as may be prescribed.

23. Until the hiring is terminated in the manner hereinafter provided, the following provisions shall apply,

Conditions of supply
of machinery on hire-
purchase system.

namely :—

(a) The hirer shall pay punctually without demand the instalments of rent and amount of interest specified in the order referred to in Section 22.

(b) The hirer shall retain the machinery in his own possession in good and serviceable order and condition and shall not without the previous written consent of the Director either make any addition thereto or alteration therein, or remove the machinery from the premises specified in the application for the supply thereof.

(c) The machinery shall remain the sole and absolute property of Our Government, and any transfer thereof, or assignment of any right, title or interest therein or the creation of any mortgage, encumbrance or any charge thereon, by the hirer, shall be void unless it has been made with the previous written sanction of the Director.

(d) The machinery shall not be liable to distraint, attachment or sale by any process under any law, for the time being in force, without the written sanction of Our Government.

(e) The machinery shall bear a metal plate in the prescribed form and any person who wilfully removes or defaces such plate shall be liable on conviction before a Magistrate to a fine not exceeding five hundred rupees.

(f) The hirer shall permit the Director or any person authorised by the Director in this behalf to inspect the machinery at all reasonable times, and the Director or such other person shall have all powers of entry as may be necessary for the purpose of making an inspection.

(g) In addition to the foregoing conditions the hirer shall be bound by such other conditions not inconsistent therewith as may be prescribed by Our Government or may in any particular case be imposed by the Director.

24. If the hirer makes default in paying the rent of the machi-

Consequences of de-
fault by hirer.

nery or any sum payable as interest or any other charges due from him under this Regulation, or fails to comply with any of the conditions contained in or that may be prescribed or imposed under Section 23, the Director may immediately terminate the hiring and

he or any other officer authorized by him in this behalf may thereupon enter the premises in which the machinery is for the time being kept whether such premises belong to the hirer or not, and seize and remove the same.

25. If the machinery is seized and removed under Section 24, the hirer shall have the option, to be exercised within one month after such seizure, or such longer period as may be allowed by the Director in this behalf, of purchasing the same by payment to the Director of the unpaid balance of the value thereof such proportion of interest on such value as may be prescribed and the cost of and the expenses incidental to such seizure and removal.

26. The hirer may at any time terminate the hiring by returning the machinery to Our Government in the prescribed manner.

27. If the Director terminates the hiring under Section 24 and the hirer does not exercise the option of purchasing the machinery under Section 25 or if the hirer returns the machinery to Our Government under Section 26, the hirer shall not be entitled to the refund of the sum deposited by him under Section 21 or to the refund or remission of any payment made by or due from him during the period of hiring, and shall be liable to pay such amount, if any, as the Director may determine in respect of any loss or damage, other than by reasonable wear and tear, that may have been caused to the machinery during the hiring.

28. When after credit has been given for the amount deposited under Section 21, the hirer has paid in full all the instalments of rent mentioned in clause (a) of Section 22 and the amount of interest, costs and other charges payable by him, he shall become the owner of the machinery and shall thereupon remove from the same the metal plate mentioned in clause (e) of Section 23 :

Provided that if at any time during the hiring the hirer pays in advance the remaining instalments of rent the interest payable in respect thereof shall be remitted.

30. Our Government may revise any order passed by the Director under this Chapter. Subject to such revision the order of the Director shall be final.

Chapter V.

MISCELLANEOUS.

31. (1) All moneys payable or recoverable under this Regulation including any interest chargeable thereon and costs if any incurred if not paid when they are due shall be recoverable under the law for the time being in force as arrears of public or land revenue from the person aided and his surety if any and the assets of the industry aided.

(2) When any sum due as aforesaid is paid by the surety or is recovered from him or out of his property, the Peishkar may on the application of the surety, so far as is possible, recover the same from the person aided as if it were an arrear of public or land revenue and pay it to the surety.

RULES.

(R. Dis. No. 1770/35/DEVPT, DATED THE 19TH AUGUST 1935).

* * *

14. Applications for State Aid shall be made to the Director of Industries in Form A or B annexed to these rules except in the case of applications for the supply of machinery on the hire-purchase system under Section 11 (1), which shall be in forms C. and D.

15. If the extent of the aid applied for exceeds Rs. 5,000 and in any other case in which he considers this procedure necessary, the Director shall publish a notice in three successive issues of the Gazette inviting objections to the grant of Aid. The notice shall state that any one desiring to make any objection may do so by presenting a statement of his objections in writing at the office of the Director within 14 days after the date of the third issue of the Gazette. On receiving any such objection, the Director shall place it before the Board with his opinion thereon.

16. No Loan shall be given to any industry under clause (a) or (b) of Section 11 of the Regulation of an amount exceeding 50 per cent. of the net value of the assets of the Industry after deduction therefrom of all encumbrances existing at the time when the loan is made.

17. The valuation of the assets under Rule 16 shall be made by the Director of Industries.

18. For purposes of Valuation, the assets of an Industry shall include only immovable property and machinery of a permanent nature. Machinery and building shall be valued at their cost price less such an allowance for depreciation as the Director may consider reasonable in each case.

19. Every loan granted to an Industry shall be secured by a registered mortgage or registered floating charge upon the whole of the assets, if any, of such industry, subject to any encumbrance existing at the time when the loan is granted and by such collateral security as the Government or the Board, or the Director, as the case may be may require.

Explanation.—The collateral security may be either a personal or a property security or both.

20. Loans shall be repayable by fixed instalments, quarterly, half-yearly or annually as the Board may decide.
 Repayment of loans in discharge of both principal and interest. The date of payment of each instalment shall be fixed by the authority granting the loan. Subject to the above conditions, the Government shall have discretion to fix the date of payment of the first instalment: Provided that such instalment shall not be payable at an earlier date than one and a half years from the date of disbursement of the loan or of the last instalment of the loan.

21. If any instalment of a loan has not been paid within a month after the date fixed for that instalment, the recipient of the loan shall be deemed to have lost his right of repaying the loan in instalments. The Director may communicate that fact to the Tahsildar of the taluk in which the industrial concern or the security of the loan is situated and Tahsildar shall forthwith recover the instalment then due and all the remaining instalments in one lump as an arrear of land revenue. For sufficient reasons, the Director may in his discretion excuse the default on condition that the recipient of the loan shall pay the amount of such instalment together with interest thereon at the rate of 12 per cent. per annum and an additional amount of 10 per cent. of such instalment as compensation for waiver of such default, within a stated period before the date fixed in the bond for the payment of the next instalment.

22. Nothing in Rule 20 shall prevent or debar a borrower from paying at any time a larger sum than the instalment or from discharging the whole loan in a single repayment.

23. No guarantee of a cash credit, overdraft or fixed advance with a bank shall be given except under the conditions prescribed in Rule 16 to 19 in respect of loans.

Conditions of guarantee of cash-credit

24 The condition of the taking of shares or debentures or the guarantee of a minimum return on the whole or part of the capital of any industry shall be

(a) that the industry shall be subject to the conditions of Section 15 of the Regulation in respect of inspection and returns; and

(b) to the provisions of Section 20 of the Regulation in respect of Government supervision.

25. No loan shall be given to any joint—stock company unless at least one third of its Board of Directors are Travancoreans.

26. The Director may give Aid in the forms specified in clauses (a), (b) and (h) of Section 11 (1) of the Regulation of an amount or value not exceeding in respect of any one Industry, 5000 rupees. Provided (a) that a majority of the members of the Board of Industries present at a meeting is in favour of giving such aid and (b) that without the special sanction of Government, the Director shall not grant a loan for a larger period than ten years or at a lower rate of interest which shall be simple, than 4 per cent. per annum.

Delegation of power to give State Aid.

27. Any person who has made an application for State Aid or to whom State Aid has been given under clauses (a), (b), (c), (d) and (e) of sub-section (1) of section 11 of the Regulation shall permit the Director or any person deputed by him or any other person authorised on his behalf by the Government to inspect the premises, buildings, plant, stock-in-trade and accounts relating to the industry.

28. The accounts relating to the industry in respect of which State Aid has been granted shall be examined and audited by such person as the Director may appoint or approve in his behalf.

29. The recipient of any State Aid shall submit once in every year a return to the Director of Industries and the return shall show—

Form of account.

- (a) a full and complete statement of assets and liabilities,
- (b) a working or manufacturing account showing

- (i) the outturn and sale,
- (ii) the profit and loss on the marketing of the products produced.

30. No machinery shall be supplied on the hire-purchase system, unless the applicant therefor deposits with the Director 20 per cent. of the cost of the said machinery.

Condition of supply of machinery on hire purchase system.

31. The authority which sanctions the supply of machinery on the hire-purchase system shall ordinarily require that Government shall be protected against the total or partial loss of such machinery from fire or any other cause by means of insurance, a mortgage of immovable property, or in any other manner which may be deemed suitable in each case.

32. All machinery supplied on the hire-purchase system shall, until the hiring is terminated in accordance with the Regulation, bear a metal plate with the following inscription.

“NOTICE.”

This machinery is the property of the Government of Travancore and no person shall remove or deface this plate.

Note.—Under Section 23 (e) of the Sale and Industries Regulation 1107 (IV of 1107), any person who wilfully removes or defaces this plate shall be liable on conviction before a Magistrate to a fine not exceeding 500 rupees.

33. If any machinery supplied on the hire-purchase system is seized and taken away under Section 24 of the Regulation and the hirer exercises his option under Section 25 of purchasing the same, he shall pay, in addition to the unpaid balance of the cost thereof and the cost of and expenses incidental to such seizure and removal, such interest on the remaining unpaid instalments as would have fallen due on the payment of the next instalment of rents.

34. If the hirer wishes at any time to terminate the hiring of any machinery supplied to him on the hire purchase system, he shall give notice of his intention to the Director of Industries by registered Anchal or Post. The Director, within two months of the receipt of such notice shall inspect the machinery or cause it to be inspected and shall remove the same, provided the hirer meets the losses that may be incurred due to depreciation in value of the machinery; the hirer shall also be responsible for losses that may be sustained during disposal of machines, if such disposals were possible, or for any reasonable value thereof, if it could not be sold off.

FORM A.

Form of application for State Aid by an individual or firm.

1. Name, parentage, caste and residence, or in the case of a firm, style and principal place of business, of the applicant.
2. Section of Regulation under which State Aid is required.
3. Amount of State Aid required.
4. Object for which the State Aid is required.
5. Manner in which it is proposed to repay the State Aid, (In the case of a loan—
 - (a) the number of instalments by which it is proposed to repay ;
 - (b) date on which it is proposed that the first instalment should be due ;
 - (c) the amount of each instalment should be stated.)
6. Nature of security offered.
7. Names, parentage, caste and residence of sureties, if any.
8. Nature of security of the sureties.

I declare that the statements made and the particulars given are to the best of my knowledge and belief true, and that to the best of my knowledge and belief there are no encumbrances other than those mentioned above on the land or other property offered as security for the loan applied for.

Date.....

Date... ..

*Signature.**Signature of Applicant.*

N B — The fullest information should be given regarding the security for any loan on advance. (E. G., in the case of land, reference should be made to any finally published record-rights.) Details as to the financial resources of the applicant, the assets and revenues which will be available as security for it and particulars of any existing charges thereon as well as any debts owed by the applicant shall be furnished. Balance sheets and profit and loss accounts, where such exist, certified by an auditor entitled to audit accounts of companies..... should be attached. Information should also be given as to the collateral security offered. The application should be sent with a covering letter explaining the prospects and advantages available for the development of the industry, the nature of the processes to be introduced, the skill to be employed and history of the industry up to its inception up to the present date.

FORM B.

Form of application for State Aid by a Company.

1. Name of company and address of registered Office.
2. Names and addresses of directors and of manager or managing agent, secretary and the Chief executive officer of the company.
3. Section of Regulation under which State Aid is required.
4. Amount of State Aid required
5. Object for which State Aid is required.
6. Manner in which it is proposed to repay the State Aid. (In the case of a loan—
 - (a) the number of instalments by which it is proposed to repay :
 - (b) date on which it is proposed that the first instalment should be due,
 - (c) the amount of each instalment should be stated).
7. Nature of security offered.

Date.....

*Signature of officer empowered to
sign on behalf of the company.*

N. B.—The fullest information should be given regarding the security of a loan or advance (e.g., in case of land reference should be made to an official public record of rights). Details as to the financial resources of the applicant, the assets and revenues, which will be available as security for it, and particulars of any existing charges thereon as well as any debts owed by the applicant, shall be furnished. Balance sheets and profit and loss accounts, where such exist, certified by an auditor entitled to audit accounts of companies should be attached together with a copy of the prospectus and memorandum and the articles of association. The amount of capital actually subscribed and paid up, the number of shares held by each of the directors, their salaries, fees and other perquisites should also be stated. Information should also be given as to the collateral security offered. The application should be sent with a covering letter explaining the prospects and facilities available for the development of the industry, the nature of the processes to be utilised, the staff to be employed and a history of the industry from its inception up to the present date.

FORM C.

Form of application for the supply of machinery on the hire-purchase system.

1. Name, parentage, caste and residence or, in the case of a firm, style and principal place of business, of the applicant.
 2. Nature and description of machinery required and its approximate value.
 3. Object for which the machinery is required
 4. Place where the applicant proposes to set up the machinery.
 5. The amount which the applicant is prepared to deposit (being 20 per cent of the approximate value of the machinery required).
-

Signature of applicant.

FORM D.

Form of application for the supply of machinery on the hire-purchase system by a company.

1. Name of Company and address of registered office
 2. Names and addresses of directors and manager, or managing agent, (secretary and the chief executive officer of the company).
 3. Nature and description of machinery required and its approximate value.
 4. Object for which the machinery is required.
 5. Place where the company proposes to set up the machinery.
 6. The amount which the company is prepared to deposit (being 20 per cent. of the approximate value of the machinery required).
-

*Signature of officer empowered
to sign on behalf of the company.*

Table showing the Annual Instalments which will pay off a loan with interest at
1 per cent. per annum in a given number of years.

Year	1			2			3			4			5			Years
Amount Rs	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Amount Rs
1	1	1	2	1	14	14	1	10	1	1	10	1	1	6	5	1
2	2	2	4	1	11	11	1	20	3	3	20	3	9	17	9	2
3	3	3	6	2	9	9	1	2	6	6	2	6	14	18	14	3
4	4	4	8	2	6	6	1	12	7	7	12	7	13	25	13	4
5	5	5	10	2	4	4	1	22	18	18	22	18	11	3	11	5
6	6	6	12	3	1	1	2	14	9	9	14	9	1	9	12	6
7	7	7	13	3	15	15	2	21	10	10	21	10	1	16	19	7
8	8	8	15	4	12	12	3	24	11	11	24	11	1	22	21	8
9	9	9	17	4	10	10	3	16	7	7	16	7	2	26	10	9
10	10	10	19	5	7	7	7	11	13	13	11	13	2	3	11	10
20	20	22	36	10	16	15	10	22	13	13	22	13	4	6	13	20
30	31	33	53	15	25	23	15	33	11	11	33	11	6	13	11	30
40	41	44	70	21	33	30	21	44	9	9	44	9	8	27	9	40
50	52	56	82	26	44	40	26	56	8	8	56	8	11	36	8	50
60	62	67	93	31	53	48	31	67	6	6	73	6	13	43	6	60
70	72	78	104	37	63	56	37	78	3	3	84	3	15	50	7	70
80	83	90	116	42	73	66	42	90	1	1	96	1	17	57	8	80
90	93	101	128	47	83	76	47	101	2	2	108	2	19	64	9	90
100	104	113	141	53	93	86	53	113	3	3	120	3	21	71	10	100
200	208	220	298	106	181	175	106	298	9	9	307	9	44	122	15	200
300	312	336	432	159	273	268	159	432	22	22	454	22	67	189	23	300
400	416	445	565	212	363	358	212	565	33	33	598	33	89	253	33	400
500	520	555	698	265	443	438	265	698	44	44	742	44	112	321	44	500
600	624	664	832	318	533	528	318	832	55	55	887	55	131	390	55	600
700	728	774	965	371	623	618	371	965	66	66	1031	66	157	469	66	700
800	832	884	1099	424	713	708	424	1099	77	77	1176	77	179	548	77	800
900	936	994	1232	477	803	798	477	1232	88	88	1320	88	202	627	88	900
1,000	1,040	1,104	1,366	530	893	888	530	1,366	99	99	1,465	99	224	706	99	1,000
2,000	2,080	2,208	2,732	1,060	1,781	1,776	1,060	2,732	199	199	2,931	199	449	1,455	199	2,000
3,000	3,120	3,312	4,098	1,590	2,673	2,668	1,590	4,098	299	299	4,397	299	673	2,129	299	3,000
4,000	4,160	4,416	5,464	2,120	3,563	3,558	2,120	5,464	399	399	5,863	399	898	2,927	399	4,000
5,000	5,200	5,520	6,830	2,650	4,453	4,448	2,650	6,830	499	499	7,329	499	1,123	3,751	499	5,000

Table showing the *Unpaid Instalments which will pay off a loan with interest at 4 per cent. per annum in a given number of years.*

Years	6			7			8			9			10			Years
Amount Rs.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Amount Rs.
1	.	5	5	.	1	11	.	4	3	3	3	7	3	6	7	1
2	.	10	9	...	9	5	...	5	5	7	7	11	6	10	11	2
3	.	16	...	...	16	12	...	12	8	11	15	...	13	16	...	3
4	...	21	6	...	18	16	...	20	10	11	17	1	14	18	1	4
5	...	26	11	...	23	21	...	24	13	15	18	13	17	20	1	5
6	1	9	1	1	1	10	1	1	15	22	26	10	20	24	11	6
7	1	11	6	1	9	5	1	5	2	23	2	6	21	27	13	7
8	1	14	12	1	11	9	1	9	7	24	3	9	22	29	15	8
9	1	17	17	1	15	13	1	13	9	25	4	11	23	31	16	9
10	1	20	20	1	19	17	1	17	11	26	5	13	24	33	18	10
20	3	32	32	3	35	27	3	27	12	40	10	20	30	40	30	20
30	5	40	40	5	43	33	5	33	15	48	15	25	36	48	36	30
40	7	47	47	7	50	39	7	39	18	55	18	28	41	53	41	40
50	9	53	53	9	56	45	9	45	20	60	20	30	43	59	43	50
60	11	59	59	11	62	51	11	51	22	66	22	32	45	65	45	60
70	13	65	65	13	68	57	13	57	24	71	24	34	47	71	47	70
80	15	71	71	15	74	63	15	63	26	76	26	36	49	77	49	80
90	17	77	77	17	80	69	17	69	28	81	28	38	51	83	51	90
100	19	83	83	19	86	75	19	75	30	87	30	40	53	89	53	100
200	35	133	133	35	141	123	35	123	55	141	55	67	81	141	67	200
300	51	177	177	51	189	169	51	169	81	189	81	93	105	189	93	300
400	67	221	221	67	245	215	67	215	107	245	107	117	133	245	117	400
500	83	265	265	83	289	261	83	261	131	289	131	139	159	289	139	500
600	99	309	309	99	333	305	99	305	155	333	155	161	183	333	161	600
700	115	353	353	115	377	349	115	349	179	377	179	187	207	377	187	700
800	131	397	397	131	421	393	131	393	203	421	203	211	231	421	211	800
900	147	441	441	147	465	437	147	437	227	465	227	239	255	465	239	900
1,000	163	485	485	163	509	481	163	481	251	509	251	263	283	509	263	1,000
2,000	321	969	969	321	1,018	962	321	962	502	1,018	502	526	566	1,018	526	2,000
3,000	481	1,453	1,453	481	1,527	1,441	481	1,441	753	1,527	753	787	849	1,527	787	3,000
4,000	641	1,937	1,937	641	2,046	1,925	641	1,925	1,004	2,046	1,004	1,048	1,133	2,046	1,048	4,000
5,000	801	2,421	2,421	801	2,565	2,425	801	2,425	1,255	2,565	1,255	1,309	1,427	2,565	1,309	5,000

Table showing the Annual Instalments which will pay off a loan with interest at 1 per cent. per annum in a given number of years. (contd.)

Years	11			12			13			14			15			Y _{cal}
Amount Rs.	R _s	Ch.	C.	R _s	Ch.	C.	R _s	Ch.	C.	R _s	Ch.	C.	R _s	Ch.	C.	Amount Rs.
1	..	3	3	..	3	..	..	2	13	..	2	10	..	2	8	1
2	..	6	6	..	5	15	..	5	10	..	5	7	..	5	1	2
3	..	9	9	..	8	15	..	8	7	..	7	15	..	7	9	3
4	..	12	13	..	11	15	..	11	3	..	10	19	..	10	1	4
5	..	16	16	..	14	15	..	14	..	..	13	4	..	12	9	5
6	..	19	17	..	16	14	..	16	18	..	15	14	..	15	2	6
7	..	22	20	..	19	14	..	19	10	..	18	9	..	17	10	7
8	1	25	23	..	22	14	..	22	7	..	21	3	..	20	2	8
9	1	3	12	1	25	11	..	25	1	..	23	14	..	22	11	9
10	1	7	15	2	..	13	1	..	1	..	26	8	..	25	3	10
20	2	11	15	3	..	11	2	..	1	..	25	..	1	22	6	20
30	3	14	14	4	..	8	3	..	2	..	23	8	..	19	9	30
40	4	19	13	5	..	5	4	..	3	..	22	..	3	16	12	40
50	5	23	12	6	..	3	5	..	4	..	20	9	..	13	15	50
60	6	27	12	7	..	..	6	..	4	..	19	1	..	11	2	60
70	7	3	11	8	..	13	7	..	5	..	17	9	..	8	5	70
80	9	7	11	9	..	11	8	..	5	..	16	1	..	5	7	80
90	10	7	10	9	..	8	9	..	6	..	14	1	..	3	10	90
100	11	11	10	10	..	6	10	..	6	..	13	1	..	2	13	100
200	22	23	4	21	..	11	20	..	13	18	26	2	17	27	11	200
300	34	6	14	31	1	1	30	1	3	28	11	4	26	27	8	300
400	45	18	8	42	6	6	40	1	10	37	24	5	85	27	5	400
500	57	2	1	53	7	12	50	2	..	47	9	6	14	27	3	500
600	68	13	11	63	1	1	60	2	7	56	22	7	53	27	..	600
700	79	25	15	71	5	7	70	2	13	66	7	8	62	26	14	700
800	91	8	15	85	6	12	80	3	4	75	20	9	71	26	11	800
900	102	20	9	95	25	2	90	3	10	85	5	11	80	26	8	900
1,000	114	4	3	106	15	7	100	4	..	94	18	12	89	26	6	1,000
2,000	228	8	6	213	2	15	200	8	1	139	9	7	179	24	11	2,000
3,000	342	12	8	319	18	6	300	12	1	281	18	3	269	23	1	3,000
4,000	456	16	11	426	5	13	400	16	2	378	18	15	359	21	6	4,000
5,000	570	20	14	532	21	5	500	20	2	473	9	11	449	19	12	5,000

Table showing the Annual Instalments which will pay off a loan with interest at 4 per cent. per annum in a given number of years—(contd.)

Years Instalments	16			17			18			19			20			Years Instalments		
	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Amount Rs.		
1	..	2	6	..	2	3	..	2	3	..	2	2	..	2	1	1	1	
2	..	4	13	..	4	7	..	4	7	..	4	4	..	1	1	2	2	
3	..	7	3	..	6	10	..	6	10	..	6	6	..	6	3	3	3	
4	..	9	10	..	9	14	..	8	14	..	8	8	..	8	4	4	4	
5	..	12	..	..	11	3	..	..	11	..	10	11	..	10	5	5	5	
6	..	14	7	..	13	4	..	13	4	..	12	13	..	12	6	6	6	
7	..	16	13	..	16	8	..	15	8	..	14	15	..	14	7	7	7	
8	..	19	4	..	18	11	..	17	11	..	17	1	..	16	8	8	8	
9	..	21	10	..	20	15	..	19	15	..	19	3	..	18	9	9	9	
10	..	24	..	..	23	2	..	22	2	..	21	5	..	20	10	10	10	
20	1	20	1	1	18	1	1	16	1	1	14	10	1	13	3	20	20	
30	2	16	1	2	13	1	2	10	6	1	17	15	2	7	13	30	30	
40	3	12	2	3	8	8	3	4	8	3	1	1	26	7	7	40	40	
50	4	8	2	4	5	9	3	3	9	4	22	15	3	19	..	50	50	
60	5	4	3	5	3	11	4	1	11	5	15	15	4	11	10	60	60	
70	6	..	3	6	21	13	5	6	13	6	9	1	5	4	1	70	70	
80	6	24	4	6	16	15	6	8	15	7	2	9	6	17	13	80	80	
90	7	20	4	7	11	1	7	3	1	7	23	11	7	1	7	90	90	
100	8	16	5	8	6	3	8	25	3	7	17	3	7	10	..	100	100	
200	15	1	9	16	12	6	15	22	6	15	6	6	11	20	1	200	200	
300	22	20	14	21	18	9	22	19	9	22	9	9	22	2	1	300	300	
400	34	9	3	32	24	12	31	16	12	30	12	12	29	12	2	400	400	
500	42	25	8	41	2	15	39	13	15	35	1	1	36	22	2	500	500	
600	51	17	12	49	5	17	47	11	1	45	5	5	41	1	3	600	600	
700	60	2	1	57	15	1	55	8	4	53	5	8	51	14	3	700	700	
800	68	18	6	65	21	4	63	5	7	60	25	8	58	24	4	800	800	
900	77	6	11	73	27	6	71	2	10	68	11	11	66	6	4	900	900	
1,000	85	22	15	82	5	6	78	27	13	75	3	11	73	16	5	1,000	1,000	
2,000	171	17	15	161	11	2	157	27	10	152	7	12	147	1	6	2,000	2,000	
3,000	277	12	11	246	16	7	236	27	7	228	11	10	220	20	11	3,000	3,000	
4,000	343	7	13	328	22	4	315	27	4	301	15	8	291	9	2	4,000	4,000	
5,000	429	4	13	410	27	1	391	27	1	380	19	1	367	23	7	5,000	5,000	

Table of Half-yearly Instalments which will pay off a loan with interest at 4 per cent. per annum in a given number of years.

Years Instalments		1/2		2/1		3/6		4/8		5/10		Year Instalments	
Amount Rs.	Rs.	Ch.	C	Rs.	Ch.	Rs.	Ch.	Rs.	C	Rs.	Ch.	C	Amount Rs.
1	..	14	7	..	5	..	..	..	13	..	3	2	1
2	1	15	13	..	10	..	..	..	10	..	6	4	2
3	1	16	4	..	15	..	..	..	7	..	9	6	3
4	2	17	11	1	20	..	..	..	5	..	12	7	4
5	2	18	2	1	25	..	..	..	2	..	15	9	5
6	3	19	8	1	30	1	..	..	15	..	18	11	6
7	3	20	15	1	35	1	..	..	12	..	21	13	7
8	4	21	6	2	40	1	..	..	9	..	24	15	8
9	4	22	13	2	45	1	..	..	6	..	27	17	9
10	5	23	20	2	50	2	..	..	4	..	30	19	10
20	10	28	10	5	60	3	..	..	7	..	36	25	20
30	15	32	3	7	70	5	..	..	11	..	42	33	30
40	20	35	10	10	80	7	..	..	14	..	48	41	40
50	25	38	14	13	90	8	..	..	17	..	54	49	50
60	30	40	1	14	100	10	..	..	20	..	60	57	60
70	36	41	4	18	110	12	..	..	25	..	67	66	70
80	41	42	11	21	120	14	..	..	29	..	74	75	80
90	46	43	15	23	130	16	..	..	33	..	81	84	90
100	51	44	2	26	140	17	..	..	37	..	89	93	100
200	103	48	4	52	160	35	..	..	47	..	100	111	200
300	154	51	6	78	180	53	..	..	55	..	111	122	300
400	206	54	9	105	200	71	..	..	63	..	122	136	400
500	257	57	11	131	220	89	..	..	71	..	136	151	500
600	308	60	13	157	240	107	..	..	79	..	144	167	600
700	360	63	15	183	260	124	..	..	87	..	152	183	700
800	412	66	1	210	280	142	..	..	95	..	160	199	800
900	463	69	3	236	300	160	..	..	103	..	168	215	900
1,000	515	71	6	262	320	178	..	..	111	..	176	231	1,000
2,000	1,030	75	11	525	340	357	..	..	133	..	190	255	2,000
3,000	1,545	78	1	787	360	535	..	..	141	..	208	271	3,000
4,000	2,060	81	6	1,050	380	714	..	..	149	..	216	287	4,000
5,000	2,575	84	12	1,313	400	892	..	..	157	..	224	303	5,000

*Table of Half-yearly Instalments which will pay off a loan with interest
at 4 per cent. per annum in a given number of years.*

Amount Rs.	Years. Instalments			6/12			7/14			8/16			9/18			10/20			Years Instalments		
	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Amount Rs.		
1	..	2	10	..	2	5	..	2	1	..	2	1	..	1	11	1	1	11	1	1	1
2	..	5	5	..	4	10	..	4	2	..	4	2	..	3	7	3	3	7	2	2	2
3	..	7	15	..	6	15	..	6	3	..	6	3	..	5	14	5	5	14	2	3	3
4	..	10	9	..	9	4	..	9	4	..	8	4	..	7	9	7	7	9	4	4	4
5	..	13	4	..	11	9	..	11	5	..	10	5	..	9	4	9	9	4	5	5	5
6	..	15	14	..	13	14	..	13	6	..	12	6	..	11	3	11	10	3	6	6	6
7	..	18	9	..	16	3	..	16	7	..	14	7	..	13	1	13	12	1	7	7	7
8	..	21	3	..	18	8	..	18	8	..	16	8	..	14	15	15	15	15	8	8	8
9	..	23	13	..	20	13	..	20	9	..	18	9	..	16	13	13	15	13	9	9	9
10	..	26	8	..	23	2	..	23	10	..	20	10	..	18	11	11	17	11	10	10	10
20	1	24	15	1	18	4	1	18	14	2	13	14	2	18	6	6	16	6	20	20	20
30	2	23	7	2	13	6	2	13	8	2	5	8	2	18	11	11	23	11	30	30	30
40	3	21	14	3	8	10	3	8	2	3	26	2	3	18	9	9	12	9	40	40	40
50	4	20	6	4	3	10	4	3	12	4	11	4	4	18	7	7	10	7	50	50	50
60	5	18	14	5	26	14	5	26	6	5	21	6	5	18	12	12	8	12	60	60	60
70	6	17	5	6	17	14	6	17	11	6	18	11	6	18	14	14	7	14	70	70	70
80	7	15	13	7	15	..	7	15	..	7	17	..	7	18	7	7	25	7	80	80	80
90	8	14	5	8	14	2	8	14	10	8	17	10	8	18	1	1	14	1	90	90	90
100	9	12	12	9	12	5	9	12	4	9	17	4	9	18	12	12	3	12	100	100	100
200	18	25	9	16	14	9	16	14	7	14	20	7	13	18	6	6	6	8	200	200	200
300	28	10	5	24	21	11	24	21	11	20	22	11	20	18	9	9	9	11	300	300	300
400	37	23	1	33	1	2	33	1	11	26	12	11	26	19	15	15	12	15	400	400	400
500	47	7	13	41	8	7	41	8	2	33	23	2	33	19	3	3	16	3	500	500	500
600	56	20	10	49	15	11	49	15	7	40	5	7	40	19	10	10	16	7	600	600	600
700	66	5	6	57	23	..	57	23	9	46	15	9	46	19	6	6	22	11	700	700	700
800	75	18	2	66	2	4	66	2	..	53	25	4	53	10	2	2	25	15	800	800	800
900	85	2	14	74	9	9	74	9	3	60	8	9	60	11	1	1	1	2	900	900	900
1,000	94	15	11	82	16	14	82	16	3	66	18	14	66	11	6	6	1	6	1,000	1,000	1,000
2,000	189	3	5	165	5	5	165	5	6	133	8	6	133	11	7	7	8	12	2,000	2,000	2,000
3,000	283	19	..	247	22	..	247	22	10	200	26	10	200	13	..	..	13	3	3,000	3,000	3,000
4,000	378	6	10	330	11	6	330	11	13	266	16	13	266	22	10	10	17	9	4,000	4,000	4,000
5,000	472	22	5	413	..	4	413	..	..	333	7	..	333	14	5	5	21	15	5,000	5,000	5,000

Table of Half-yearly Instalments which will pay off a loan with interest at 4 per cent per annum in a given number of years.

Years		11/22		12/24		13/26		14/28		15/30		Years
Instalments.												Instalments.
Amount Rs.	Rs.	Ch.	R.	Ch.	R.	Ch.	R.	Ch.	R.	Ch.	R.	Amount Rs.
1	.	1	.	1	.	1	.	1	.	1	.	1
2	.	3	.	2	15	2	13	2	10	2	8	2
3	.	4	12	4	7	4	3	5	4	5	12	3
4	.	6	15	6	15	6	15	6	9	6	12	4
5	.	7	15	7	14	7	12	7	14	7	12	5
6	.	9	14	9	12	9	12	8	13	8	12	6
7	.	11	13	11	10	11	10	10	11	10	11	7
8	.	12	11	13	9	12	9	10	11	10	11	8
9	.	14	11	14	8	13	8	10	12	11	12	9
10	1	15	11	16	7	13	7	10	12	12	12	10
20	1	19	9	19	3	13	3	10	12	15	9	20
30	2	23	7	23	2	13	2	10	12	19	8	30
40	2	27	6	27	2	13	2	10	12	22	8	40
50	3	31	5	31	2	13	2	10	12	25	8	50
60	3	35	4	35	2	13	2	10	12	28	8	60
70	3	39	4	39	2	13	2	10	12	31	8	70
80	4	43	3	43	2	13	2	10	12	34	8	80
90	4	47	3	47	2	13	2	10	12	37	8	90
100	5	51	2	51	2	13	2	10	12	40	8	100
200	11	9	2	16	10	25	14	22	13	26	13	200
300	16	27	11	24	15	24	19	22	13	31	13	300
400	22	38	18	33	21	23	24	22	13	36	13	400
500	28	48	25	41	26	23	24	22	13	41	13	500
600	33	57	32	49	31	23	24	22	13	46	13	600
700	39	66	39	56	37	23	24	22	13	51	13	700
800	45	75	45	63	42	23	24	22	13	56	13	800
900	50	83	50	70	47	23	24	22	13	61	13	900
1,000	56	91	56	77	52	23	24	22	13	66	13	1,000
2,000	113	17	113	154	105	23	24	22	13	131	13	2,000
3,000	169	25	169	226	158	23	24	22	13	196	13	3,000
4,000	226	34	226	301	211	23	24	22	13	261	13	4,000
5,000	283	43	283	376	264	23	24	22	13	326	13	5,000

Table of Half-yearly Instalments which will pay off a loan with interest at 4 per cent per annum in a given number of years.

Years.		16/32		17/34		18/36		19/38		20/40		Years.	
Instalments.												Instalments.	
Amount Rs.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	J.	Amount Rs.
1	...	1	3	...	1	2	...	1	1	...	1	...	1
2	...	2	6	...	2	5	...	2	3	...	2	1	2
3	...	3	9	...	3	7	...	3	4	...	3	1	3
4	...	4	12	...	4	9	...	4	5	...	4	1	4
5	...	5	15	...	5	11	...	5	6	...	5	2	5
6	...	6	18	...	6	14	...	6	7	...	6	2	6
7	...	7	21	...	7	17	...	7	8	...	7	3	7
8	...	8	24	...	8	20	...	8	9	...	8	3	8
9	...	9	27	...	9	23	...	9	10	...	9	3	9
10	...	10	30	...	10	26	...	10	11	...	10	4	10
20	1	11	33	1	11	29	1	11	12	1	11	8	20
30	1	12	36	1	12	32	1	12	15	1	12	11	30
40	2	13	39	2	13	35	2	13	16	2	13	13	40
50	2	14	42	2	14	38	2	14	17	2	14	14	50
60	2	15	45	2	15	41	2	15	18	2	15	14	60
70	3	16	48	3	16	44	3	16	19	3	16	14	70
80	3	17	51	3	17	47	3	17	20	3	17	14	80
90	4	18	54	4	18	50	4	18	21	4	18	14	90
100	4	19	57	4	19	53	4	19	22	4	19	14	100
200	8	20	60	8	20	56	8	20	23	8	20	11	200
300	12	21	63	12	21	59	12	21	24	10	21	11	300
400	17	22	66	17	22	62	17	22	25	14	22	7	400
500	21	23	69	21	23	65	21	23	26	18	23	7	500
600	25	24	72	25	24	68	25	24	27	22	24	8	600
700	29	25	75	29	25	71	29	25	28	26	25	8	700
800	34	26	78	34	26	74	34	26	29	30	26	14	800
900	38	27	81	38	27	77	38	27	30	34	27	14	900
1,000	42	28	84	42	28	80	42	28	31	38	28	9	1,000
2,000	85	29	87	85	29	83	85	29	32	42	29	2	2,000
3,000	127	30	90	127	30	86	127	30	33	46	30	1	3,000
4,000	170	31	93	170	31	89	170	31	34	50	31	4	4,000
5,000	213	32	96	213	32	92	213	32	35	54	32	13	5,000

*Table of Quarterly Instalments which will pay off a Loan with interest at 4 per cent
per annum in a given number of years.*

Years. Instalments.		1/4		2/8		3/12		4/16		5/20		Years. Instalments.	
Amount Rs.		Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	Amount Rs.
1			7	3	11	3	8	...	1	14	...	1	1
2			14	6	5	7	...	...	3	13	...	2	2
3		...	21	8	...	9	...	...	5	11	...	3	3
4	1	1		11	10	12	15	...	7	10	...	4	4
5	1	1	7	14	5	13	7	...	9	8	...	5	5
6	1	1	15	1	15	14	15	...	11	7	...	6	6
7	1	1	22	4	10	17	7	...	13	5	...	7	7
8	2	2	1	1	1	19	14	...	15	3	...	8	8
9	2	2	8	9	15	22	6	...	17	2	...	9	9
10	2	2	15	12	9	24	14	...	19	...	...	10	10
20	5	5	3	8	3	21	12	1	10	1	1	13	20
30	7	7	19	4	12	18	10	2	1	1	1	15	30
40	10	10	25	1	6	15	8	2	2	2	2	17	40
50	12	12	31	1	15	12	6	3	2	2	2	18	50
60	15	15	37	9	9	9	4	4	2	2	3	21	60
70	17	17	43	5	2	6	2	4	2	3	3	24	70
80	20	20	49	1	12	3	...	5	3	3	4	27	80
90	23	23	55	13	5	27	14	6	3	4	4	29	90
100	25	25	61	9	15	24	12	6	22	4	5	31	100
200	51	51	117	3	11	21	9	13	16	8	11	35	200
300	76	76	173	12	13	18	5	20	10	12	16	39	300
400	102	102	229	6	12	15	2	27	5	...	22	43	400
500	128	128	285	15	11	11	14	39	27	4	27	47	500
600	153	153	341	8	10	8	11	40	21	7	33	51	600
700	179	179	397	2	8	5	7	47	15	2	38	55	700
800	205	205	453	11	7	2	3	54	9	15	44	59	800
900	230	230	509	18	6	27	...	61	4	3	49	63	900
1,000	256	256	565	7	5	23	12	67	26	7	55	67	1,000
2,000	512	512	1,130	15	12	19	9	135	24	14	110	135	2,000
3,000	768	768	1,695	23	10	15	5	203	23	6	166	203	3,000
4,000	1,025	1,025	2,260	3	8	11	1	271	21	13	221	271	4,000
5,000	1,281	1,281	2,825	11	6	6	13	339	20	4	277	339	5,000

*Table of Quarterly Instalments which will pay off a Loan with interest at 4 per cent.
per annum in a given number of years.*

Amount Rs.	Years Instalments.			7/28			8/32			9/36			10/40			Amount Rs.
	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	
1	..	1	5	..	1	2	..	1	1	..	..	15	..	1	14	1
2	..	2	10	..	2	5	..	2	1	..	..	14	1	2	13	2
3	..	3	15	..	3	7	..	3	2	..	..	13	2	3	9	3
4	..	5	4	..	4	10	..	4	2	..	..	12	3	4	7	4
5	..	6	9	..	5	12	..	5	2	..	..	10	4	5	4	5
6	..	7	14	..	6	15	..	6	3	..	..	9	5	6	2	6
7	..	9	4	..	8	1	..	7	3	..	..	8	6	7	15	7
8	..	10	9	..	9	3	..	8	4	..	..	7	7	8	11	8
9	..	11	14	..	10	6	..	9	4	..	..	6	8	9	8	9
10	..	13	3	..	11	8	..	10	4	..	..	5	8	10	5	10
20	1	26	6	1	23	9	1	20	9	13	18	10	17	25	9	20
30	1	41	8	1	36	1	1	30	13	11	27	11	26	36	1	30
40	1	44	12	2	43	9	1	40	23	11	39	13	34	44	2	40
50	2	24	11	2	25	1	1	50	5	10	18	13	23	50	3	50
60	2	23	1	2	15	10	2	60	15	11	27	10	14	60	3	60
70	3	8	3	2	8	24	2	70	26	12	15	9	12	70	4	70
80	3	21	6	3	19	8	2	80	8	15	17	6	12	80	4	80
90	4	6	10	3	19	10	3	90	18	17	27	11	20	90	12	90
100	4	19	13	4	3	11	3	100	11	19	9	1	1	100	1	100
200	9	11	10	8	6	6	6	200	18	27	18	..	2	200	9	200
300	14	3	7	12	9	1	9	300	11	27	8	..	3	300	13	300
400	18	23	4	16	12	11	13	400	11	17	15	..	5	400	2	400
500	23	15	..	20	15	6	16	500	16	17	6	..	6	500	6	500
600	28	6	13	24	18	1	19	600	19	26	7	..	7	600	10	600
700	32	26	10	28	22	1	23	700	23	16	8	..	8	700	15	700
800	37	18	7	32	25	3	26	800	29	16	10	..	10	800	3	800
900	42	10	4	37	33	5	33	900	36	23	12	..	11	900	8	900
1,000	47	2	1	41	36	8	36	1,000	41	6	18	..	12	1,000	12	1,000
2,000	91	4	2	82	6	15	73	2,000	82	13	32	..	25	2,000	8	2,000
3,000	141	6	3	123	10	7	110	3,000	123	19	49	..	30	3,000	5	3,000
4,000	188	8	4	161	13	15	146	4,000	161	24	82	..	41	4,000	1	4,000
5,000	237	10	5	205	17	7	183	5,000	205	2	166	..	52	5,000	13	5,000

Table of Quarterly Instalments which will pay off a loan with interest at 4 per cent. per annum in a given number of years.

Amount Rs.	Years			12/48			13/52			14/56			15/60			Amount Rs.
	Instalments	11/14	12/48	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	
1	1	0	0	0	0	12	0	0	11	0	0	10	0	0	10	1
2	2	0	0	0	0	8	0	0	6	0	0	5	0	0	4	2
3	3	0	0	0	0	3	0	0	1	0	0	1	0	0	1	3
4	4	0	0	0	0	15	0	0	12	0	0	10	0	0	8	4
5	5	0	0	0	0	11	0	0	7	0	0	1	0	0	2	5
6	6	0	0	0	0	7	0	0	3	0	0	1	0	0	1	6
7	7	0	0	0	0	3	0	0	1	0	0	1	0	0	6	7
8	8	0	0	0	0	14	0	0	9	0	0	4	0	0	0	8
9	9	0	0	0	0	10	0	0	14	0	0	9	0	0	10	9
10	10	0	0	0	0	6	0	0	9	0	0	9	0	0	4	10
20	20	0	0	0	0	12	0	0	2	0	0	2	0	0	7	20
30	30	0	0	0	0	2	0	0	11	0	0	3	0	0	11	30
40	40	1	1	0	0	8	0	0	3	0	0	15	0	0	15	40
50	50	1	1	1	1	11	1	1	12	1	1	2	1	1	2	50
60	60	1	1	1	1	4	1	1	5	1	1	6	1	1	6	60
70	70	1	1	1	1	10	1	1	8	1	1	14	1	1	10	70
80	80	2	2	1	1	0	1	1	7	1	1	7	1	1	13	80
90	90	2	2	2	2	6	2	2	6	2	2	0	2	2	1	90
100	100	2	2	2	2	6	2	2	9	2	2	9	2	2	5	100
200	200	5	5	5	5	8	5	5	10	5	5	1	5	5	9	200
300	300	8	8	8	8	3	7	7	15	7	7	10	7	7	14	300
400	400	11	11	10	9	15	9	9	4	9	8	3	8	2	2	400
500	500	14	14	13	12	11	12	10	9	11	10	3	11	7	7	500
600	600	16	16	15	14	7	14	10	9	14	11	4	13	9	11	600
700	700	19	19	18	17	2	17	9	3	13	13	5	15	16	0	700
800	800	22	22	21	19	14	19	7	9	14	20	4	17	22	4	800
900	900	25	25	23	22	10	22	7	14	14	1	7	20	0	9	900
1,000	1,000	28	28	26	24	6	24	21	6	14	11	7	22	6	14	1,000
2,000	2,000	56	56	52	49	11	49	41	11	22	22	14	44	13	11	2,000
3,000	3,000	84	84	79	74	1	74	60	8	3	6	5	66	20	9	3,000
4,000	4,000	112	112	105	99	6	99	80	11	11	17	12	88	27	6	4,000
5,000	5,000	141	141	131	123	12	123	91	14	14	1	2	111	6	4	5,000

Table of Quarterly Instalments which will pay off a Loan with interest at 4 per cent. per annum in a given number of years

Year Instalments.	16/64			17/68			18/72			19/80			Year, Instalments.
Amount Rs.	Rs	Ch	C	Rs	Ch	C	Rs	Ch	C	Rs	Ch	C	Amount Rs.
1	..	1	10	..	1	9	..	1	8	..	1	7	1
2	..	1	3	..	1	2	..	1	1	..	1	8	2
3	..	1	13	..	1	11	..	1	9	..	1	10	3
4	..	2	6	..	2	4	..	2	2	..	1	19	4
5	..	3	9	..	3	7	..	3	3	..	1	19	5
6	..	4	3	..	4	1	..	4	11	..	1	19	6
7	..	4	12	..	4	6	..	4	12	..	1	19	7
8	..	5	9	..	5	2	..	5	1	..	1	19	8
9	..	5	15	..	5	8	..	5	13	..	1	23	9
10	..	7	11	..	7	1	..	7	1	..	1	23	10
20	..	11	13	..	11	6	..	11	9	..	1	23	20
30	..	17	12	..	17	1	..	17	13	..	1	23	30
40	..	22	12	..	22	8	..	22	26	..	1	23	40
50	1	1	12	1	1	14	1	1	3	1	1	23	50
60	1	7	10	1	6	9	1	6	13	1	1	23	60
70	1	13	9	1	17	4	1	17	12	1	1	23	70
80	1	19	8	1	23	1	1	23	11	1	1	23	80
90	1	25	7	1	3	15	1	3	9	1	1	23	90
100	2	3	11	2	1	14	2	1	8	2	1	23	100
200	4	6	11	4	2	14	4	3	4	4	2	23	200
300	6	10	12	6	3	13	6	3	4	6	3	23	300
400	8	13	12	8	4	12	8	4	3	8	3	23	400
500	10	17	11	10	5	11	10	5	3	10	3	23	500
600	12	20	11	12	6	10	12	6	3	12	3	23	600
700	14	21	10	14	7	9	14	7	3	14	3	23	700
800	16	27	9	16	8	9	16	8	3	16	3	23	800
900	19	3	7	19	9	8	19	9	3	19	3	23	900
1,000	21	6	7	21	10	7	21	10	3	21	3	23	1,000
2,000	42	12	14	42	15	13	42	15	3	42	15	23	2,000
3,000	63	19	15	63	21	10	63	21	3	63	21	23	3,000
4,000	84	25	15	84	27	10	84	27	3	84	27	23	4,000
5,000	105	1	15	105	19	7	105	19	3	105	19	23	5,000

APPENDIX 30.

(SEE CHAPTER 19 ARTICLE 714.)

Municipal Council Fund Rules.

RECEIPTS.

1. Moneys received for credit to the Municipal Fund must be entered in a Register of Receipts in Form A. An acknowledgment should be given in all cases except when the money is paid in at the treasury direct by the parties, as in the case of "Fines", and in the case of the Government grant, which will be credited by transfer in the treasury on a simple receipt without stamp furnished to the treasury officer by the President.

2. The acknowledgments shall bear printed numbers in a consecutive annual series and the number of each receipt shall be entered in the second column of the register of receipts.

3. The Council will be responsible for making such arrangements as will secure—

(a) that all moneys received for credit to the Fund are duly brought to credit in the accounts ;

(b) that all moneys received are duly acknowledged ; and

(c) that whenever a receipt is given, the foil and counterfoil are correctly filled in.

Remittance to Treasury and Pass Book.

4. All moneys received shall be remitted to the treasury with a Pass Book in Form B and a chalan in Form 4 of this Code. Remittances to the treasury may be made daily or weekly, as may be most convenient, provided that all moneys in hand on the closing day of the treasury accounts of each month are remitted on that day. The Treasury Officer will acknowledge the receipt of the money by entries in the Pass Book, and must, at the same time, enter, on the charge side of it, the particulars of any cheques paid up to date as recorded in his register. He should initial all the entries in the Pass Book, and return the same at once. On the last day of the month, the Pass Book shall be sent to the Treasury Officer for being closed. The Pass Book shall invariably be returned to the Council on the morning of the first working day of the next month, after noting the payments, and with a certificate (to be signed by the Treasury Officer) as to the balance at credit of the Council. The President shall examine the Pass Book, from

time to time, and in any case at least once a week, and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the credits and debits as shown therein and those shown in the Council's registers.

5. The Pass Book shall be written up only by the treasury and no entries shall be made therein by the Council.

PAYMENTS.

6. All petty payments of Rs. 10 and below will be made by the President to whom a suitable imprest out of the Municipal Funds may be sanctioned by the Council.

7. All payments in excess of Rs. 10 must be made only by cheques on the treasury in Form C.

8. Whenever the amount of the imprest begins to run short, and in any case on the last day of each month, a cheque for the amount of payments made from the imprest up till then should be drawn and the imprest recouped, so that the full amount of the imprest *plus* any sum received too late for remittance into the treasury on the last day of the month may always be shown in the monthly accounts as being in the hands of the Council.

9. Every claim for payment from the Municipal Fund must be supported by a voucher duly receipted, and, if necessary, stamped, and must be presented to the President, who shall examine and check every such claim, and, if found correct, sign an order for payment thereof.

10. If payment is to be made from the imprest the order for payment shall be "Pay in cash Rupees (in words).....", and if the payment is to be made by cheque, the order shall be "Pay by cheque No ...dated... Rupees (in words).. ...the blanks being filled up when the cheque is signed.

11. No cheque shall be current for more than three months after the month of issue. After the expiration of that period, payment will be refused at the treasury, and the person in whose favour the cheque is drawn will, therefore, have to bring it back to be re-dated. No fresh cheque will be issued, but the lapsed cheque will simply be re-dated and the alteration initialled by the President. A note of the fact of re-dating will be entered in the register of payments against the original transaction.

12. All cheques must be signed by the President. They must bear a serial number and be bound into books with counterfoils. Each cheque book must bear a number which shall be repeated on each cheque therein in addition to the serial number of the cheque.

13. The cheque books must remain under the *personal* custody of the President, and when any change of office takes place a *facsimile* of the relieving officer's signature should be forwarded to the Treasury Officer by the officer relieved.

14. Whenever a new cheque book is used, (only one book shall be in use at a time), the number of the book as well as the numbers of the cheques therein shall be notified to the Treasury Officer.

Imprest Account.

15. An account of the imprest shall be kept in a register, in Form E, and the expenditure recorded in it shall be entered in a register of payments in Form D, when a contingent bill for the recoupment of the amount is made out and the amount is drawn from the Treasury by cheque.

Bills for Expenditure.

16. Every item of expenditure shall be entered in a bill of one of the following kinds, namely :—

(a) An establishment pay bill—for the pay of the members of the establishment of the Municipal Council.

(b) A travelling allowance bill—for the travelling allowances of the members of the establishment of the Municipal Council.

(c) A contingent bill—for all contingent charges below Rs. 10.

17. The establishment, travelling allowance and contingent bills shall be prepared in the forms prescribed in this Code.

18. Claims for supplies or services by contractors or tradesmen shall be paid on bills presented by them.

19. Where any such claim as aforesaid is paid by cheque, the payment shall at once be entered in the register of payments, and where it is paid in cash, the payment shall be entered in the imprest register.

Entry of Cheques in Accounts.

20. All payments by cheques must be entered in the register of payments, Form D, the vouchers being numbered in a consecutive monthly series.

21. If any cheque is cancelled, its amount must be deducted from the expenditure, by a *minus* entry in the appropriate column of the register of payments. The deduction will then pass into the cash book, Form F, through the daily total of payments carried into it.

Accounts and Returns.

22. The Council shall keep a Cash Book in Form F. The cash book shall be balanced monthly, and the balance shown in it reconciled with that shown in the Pass Book as follows —

Balance as per Pass Book	.....
<i>Add</i> —Amount of imprest	.....
Money received too late for remittance into treasury	... ..
Total	... ..
<i>Deduct</i> —Outstanding cheques as per details below	.....
Balance as per the Cash Book	. . . . .
Total	.. . . .

Cheques outstanding on

No.	Date	Amount
-----	------	--------

23. In the registers of receipts and payments, the amounts sanctioned in the Budget Estimates for the year must be entered at the top of columns for the heads for which separate estimates are made.

24. If during the year, or in any revised estimate, any addition to or alteration in the estimate is made, it must be noted in the appropriate register in red ink, with *plus* and *minus* signs, with quotation of the orders sanctioning the same.

25. At the end of each month, the figures in the registers of receipts and payments must be added up, the totals up to the end of the last preceding month being added to those of the month just expired, and the progressive totals arrived at from the 1st Chingon preceding.

26. If the grand total under any head in the register of payments shows that the budget grant is likely to be exceeded, application must at once be made for re-appropriation to cover the excess.

27. Before the 10th of each month, the Council shall send to the Account Office, for purposes of audit, a classified account of receipts and charges during the month together with a statement of the balance in Form H. This account shall be supported by (1) all bills paid by cheque, (2) the contingent bill, and (3) all cancelled cheques.

Classification.

28. All receipts and expenditure of the Fund shall be classified in the monthly accounts in accordance with Form G. All expenditure shall be classified in the monthly accounts under the appropriate Major, Minor, and Detailed Heads with reference to the

nature of the charge, whether specific budget provision exists or not ; and no expenditure, which, from its nature properly falls under any of the other prescribed heads, shall be classified under the head "Miscellaneous" on the ground that there is no specific budget provision for the charge.

Budget.

29. Before the first of Medom each year, the Council shall submit to the Government, through the Account Office, a Budget Estimate of the receipts (including the Government grant) and the expenditure of the Council for the ensuing year. The Government will communicate their sanction to such estimates to the Council and to the Account Office. Re-appropriation from one major head of the Budget Estimate to another shall be sanctioned only by the Government. Re-appropriation between minor and sub-heads under the same major head may be sanctioned by the Council.

Annual Returns of Establishment.

30. The Council shall furnish to the Account Office detailed statements of establishment, prescribed in Articles 379 to 384 of this Code, at such time and in such manner as is specified therein.

Pension Contribution.

31. With the sanction of the Government, the Council may make a permanent arrangement for contributing for pensions from the General Revenues for its permanent employees or for any specified classes of them, by paying to the Government a contribution of one-sixth of the sanctioned salaries of the several appointments provided that the contribution is paid at the beginning of each month by cheque or in cash to the nearest Government Treasury. Any default in the payment of the contribution entails forfeiture of the claim against Government. Arrear contributions in respect either of individual officers or of classes of officers proposed with a view to render past service qualifying cannot be accepted.

NOTE—1. This contribution does not provide for the leave allowances of employees transferred from the Council to service under Government, which will be regulated by the Rule of Proportion (vide Article 38, Travancore Service Regulations)

NOTE.—2. Payment of the leave and pension contribution on behalf of Government servants whose services are lent to the Council will be regulated by the Rules of the Travancore Service Regulations (Chapter XIX—A, Foreign Service)

Deposits.

32. Security deposits of the servants of the Municipal Council shall be accepted ordinarily only in cash to be placed in the Government Savings Bank. They may however be furnished in the

Travancore Government Promissory Notes in the Government of India Promissory Notes. The Promissory Notes thus furnished as security shall be endorsed as "Pay to the President of the Municipal Council at. or order." Such documents shall be kept in the President's custody, who will be responsible to draw interest on them and pay the same to the depositor.

33. Security deposits of contractors in respect of supplies or services to the Council and of bidders at auction sales should not be received by the Council but remitted directly to the treasury as ordinary Revenue Deposits, as it is not at all necessary that the transactions should pass through the Council's accounts.

Contractors are however permitted to invest the amounts of their securities in the nearest Government Savings Bank, pledging the accounts to the President. They may also furnish their securities either in the Travancore Government Promissory Notes or in the Government of India Promissory Notes. In such cases, the documents have to be transferred to, or endorsed in favour of the President and kept in his custody.

Payment on account of Land Compensation.

34. A Land Compensation Officer should draw bills on the President for the supply of funds required by him for payment of compensation for lands required for the Council, and should render the vouchers for the payment to the President. If money is paid into a court, he should forward the receipt of the court, and, if into the treasury, the receipt of the treasury for the deposit.

Refunds.

35. All vouchers for refunds made by the Municipal Council should be forwarded to the Account Office along with the monthly accounts even though the vouchers are for amounts less than Rs. 10.

APPENDIX 30.

FORM A.—PARA 1.

Register of Receipts of the.....Municipal Council.

No. of contributions paid.	Name when received	Heads of Account	Total of each receipt	Duly total entered to Cash Book.
	Budget income			
	Total for the month			
	Add total to the end of last month			
	Total from 1st January to date			

APPENDIX 30.

NUM C.—PART 7.

.....
Municipal Council.

Cheque Book No.

Cheque No.

To the Officer in charge of the treasury at.....

Pay to...	...	..	.....
		

Rapes..... "

.....87

and charge to the	Municipal Council Fund.
-------------------------	------------------------------

President

Ch. que Bank Nro

Chaque N^o.

10711

[illegible]

.....

.....President

(The cheque is current for three months only.)

APPENDIX 30.

FORM D.—PARA 15

Register of payments from the..... Municipal Control Fund.

Date	No. of voucher.	No. of cheque by which paid	To whom paid	Heads of Account	Total of each voucher.	Daily total carried to Cash Book
			Budget Estimate ...			
			Total for the month			
			Add total to the end of last month			
			Total from 1st Column to date			

APPENDIX 30.

FORM G.—PARA 28.

Classified Abstract of Receipts and Expenditure
of the Municipal Council for

Classified Abstract of Receipts of the Municipal

Heads of Account	Total receipts during the month	Total including receipts of previous months.	Budget Estimate.
Opening Balance			
Municipal Funds			
Endowments			
Total			
RECEIPTS.			
I. Grants and Contributions			
1. From Government			
2. From other sources			
Total			
II. Municipal rates and taxes			
1. Tax on buildings and lands			
2. Tax on vehicles			
3. Tax on animals			
4. Tax on professions and trades			
5. Tolls			
6. Penalties imposed by courts on account of above			
Total			
III. Realisation under Special Regulations			
1. Cattle Pounds			
2. Other items			
Total			
IV. Revenue derived from Municipal properties.			
1. Rent on land, houses, etc			
2. Conservancy receipts			
3. Income from markets and slaugh- ter houses			
4. Fees			
(a) License fees			
(i) Cart stand fees			
Carried over			
Carried over			

Council

for

Heads of Account.	Total receipts during the month.	Total including receipts of previous months	Budget Estimate.
Brought forward ...			
Brought forward ...			
IV. Revenue derived from Municipal properties—(contd.)			
4 Fees—(contd.)			
(c) Demand notice and distraint warrant fees			
(d) Other fees ...			
5 Fines under Municipal and other Regulations ...			
6. Sale of old materials, produce of lands, etc.			
7 (a) Interest on investment of Municipal Funds ..			
(b) Do. of Endowments Funds ..			
Total ..			
V. Miscellaneous			
1 Recoveries on account of services rendered .			
Private scavenging fees			
2. Other items ...			
Total ...			
VI Debt. ...			
1. Loans			
(a) Government .			
(b) Open market ...			
2 Realisation of Sinking Fund for repayment of loans .			
3. Endowments ...			
4 Advances recovered ...			
VII Deduction on account of refunds of Revenue ...			
Total ...			
Total for the month ...			
Opening Balance ...			
Grand Total ...			

Classified Abstract of Expenditure of the Municipal

Heads of Account.	Total expenditure during the month.	Total including expenditure of previous months.	Budget Estimate.
EXPENDITURE.			
I. General supervision and collection of revenue.			
1. General Establishment			
(a) President			
(b) Office establishment	...		
(c) (i) Conveyance allowance	...		
(ii) Travelling allowance	...		
(d) Office contingencies	...		
Total	...		
2 Collection of taxes and tolls			
(a) Establishment	...		
(b) Contingencies	...		
Total	...		
Total of I	...		
II Public Works	...		
1. Original Works	...		
(a) Communications	...		
(b) Buildings	...		
(c) Miscellaneous public improvements	...		
Total	...		
2 Repairs	...		
(a) Communications	...		
(b) Buildings	...		
(c) Miscellaneous public improvements	...		
Total	.		
3. (a) Establishment	...		
(b) Contingencies	...		
Total	...		
4. Tools, plants and other stores	..		
Total of II	...		
Carried over	...		

Council

for

Heads of Account		Total expenditure during the month.	Total including expenditure of previous months.	Budget Estimate
Brought forward		...		
III	Education.			
1	Elementary Schools			
	(a) Establishment	...		
	(b) Contingencies	..		
	Total	...		
2	Grants-in-aid to schools	...		
	Total of III	...		
IV.	Medical services, Sanitation etc			
1	Grants-in aid to medical institutions	...		
2	Vaccination			
	(a) Establishment	.		
	(b) Allowances	...		
	(c) Contingencies	...		
	Total	...		
3	Registration of births and deaths			
	(a) Establishment	.		
	(b) Allowances	..		
	(c) Contingencies	...		
	Total	...		
4.	Sanitation Conservancy, road cleaning and watering			
	(a) Health Officer			
	(b) Establishment	...		
	(c) Allowances	...		
	(d) Contingencies	..		
	(i) Pay of menials	...		
	(ii) Other charges	...		
	Total	.		
5	Private Scavenging			
	(a) Establishment	...		
	(b) Contingencies	...		
	(i) Pay of menials	...		
	(ii) Other charges	..		
	Total	..		
	Carried over	..		
	Carried over	..		

Classified Abstract of Expenditure of the Municipal

Heads of Account.	Total expenditure during the month.	Total including expenditure of previous months.	Budget Estimate
Brought forward	...		
Brought forward	...		
IV. Medical Services, Sanitation etc — (contd.)			
6. Prevention of epidemics			
(a) Establishment	...		
(b) Allowances	...		
(c) Contingencies	...		
Total	...		
7. Fairs and Festivals.			
(a) Establishment	...		
(b) Allowances	...		
(c) Contingencies	...		
Total	...		
Total of IV.	..		
V. Lighting and other Municipal pur- poses.	..		
1. Street lighting			
(a) Pay of menials	..		
(b) Contingencies	..		
Total	..		
2. Markets and Slaughter Houses			
(a) Establishment	..		
(b) Contingencies	..		
Total	..		
3. Cattle Pounds.	..		
(a) Establishment	..		
(b) Contingencies	..		
Total	..		
4. Other charges			
(a) Rewards for destruction of rats, dogs etc.	..		
(b) Stationery and printing	..		
(c) Books and periodicals	..		
(d) Compensation for lands	..		
(e) Reception of important per- sonages	..		
Total	..		
Total of V	..		
Carried over	...		

Council

for

Heads of Account	Total expenditure during the month.	Total including expenditure of previous months	Budget Estimate.
Brought forward	.		
VI. Interest and Sinking Fund	.		
1. Interest	.		
2. Payments towards Sinking Fund	.		
Total of VI.	.		
VII. Miscellaneous.	.		
1. Contribution for pensions and gratuities	.		
(a) Contributions of Government servants lent	.		
(b) Municipal establishment pen- sionable from Government Re- venues	.		
2. Miscellaneous	.		
Total of VII.	.		
VIII. Debt.	.		
1. Repayment of loans	.		
2. Advances recoverable	.		
Total of VIII	.		
Total Expenditure for the month	.		
Closing Balance	.		
Grand Total	.		

*Classified Abstract of Receipts and Expenditure of the Municipal Council
for*

Details		Amount.
BALANCE.		
Municipal Funds	...	
Endowments	...	
Total	...	
<i>Details of Balance.</i>		
Imprest	...	
Unremitted balance in hand	...	
Balance in the Saving Bank	...	
Balance in the Imperial Bank	...	
Balance in securities	..	
Balance in the treasury as per Pass Book	...	
Total	...	
Deduct uncashed cheques	...	
(Vide details below)	...	
Net Balance	...	
<i>Details of uncashed cheques.</i>		
Cheque No. and date	Rs. Amount ch. c.	
Total	...	

APPENDIX 31.

(See Chapter 19 Article 714.)

The Kakur Estate Fund Rules.*General.*

1. The Manager of the Kakur Estate is permitted to keep with him a sum not exceeding Rs. 1,000 out of the receipts of the Estate. Any excess over this amount shall be remitted to the British Treasury at Muthukulathur to the credit of the Personal Deposits Account of the Estate. All surplus revenue of the Estate shall be remitted periodically to the Trivandrum Divisional Treasury to the credit of the Personal Deposit Account of the Estate. The remittance of the surpluses to the Trivandrum Divisional Treasury and the withdrawal therefrom will be regulated by the Assistant Commissioner of Devaswoms, Trivandrum who is the Administrator of the Personal Deposit Account.

Receipts.

2. The Manager shall keep a Cash Book in Form A in which he will enter all receipts and payments in cash, as they occur, and the transactions of the Personal Deposit Account maintained at the Trivandrum Divisional Treasury shall also be included in it. A similar but separate account shall be maintained for recording the receipts and expenditure in paddy.

3. Surplus of paddy shall be periodically sold and the value thereof credited in the accounts.

Payments.

4. Every claim for payment from the Kakur Estate Fund shall be supported by a voucher duly receipted and, if necessary, bearing a stamp. The Manager shall check and examine every claim, and, if it is found correct, shall sign the order for payment noting clearly on the voucher the head of account under which provision is made for the charge in the annual Budget Estimates. After payment, the voucher shall be stamped "PAID" and cancelled.

5. Charges on account of pay and allowances of the Manager and his establishment and of the establishments of other institutions under his charge, shall be drawn on bills in the forms prescribed for similar purposes in this Code.

All bills for travelling allowance shall be countersigned by the Assistant Commissioner of Devaswoms, Trivandrum.

6. Payments on account of supplies and services and contingencies shall be made on bills presented by the parties

7. The Manager shall maintain a contingent register in Form B. Each item of contingent expenditure shall be entered in this register at the same time as it is entered in the cash book. At the close of the month, the register should be closed and a bill prepared in the form of contingent bill prescribed in this Code. All sub vouchers shall be attached to this bill,

Preparation of the Classified Account.

8. The Manager shall, at the close of each day, prepare a classified list of the day's transactions and post them into a Ledger in Form C. Separate ledgers shall be maintained for cash and paddy. The receipts and payments posted in these registers shall be totalled and agreed with the totals in the cash book and registers.

9. From the ledgers, the Manager shall prepare the consolidated account for the month (Form D) which he shall submit to the Account Office not later than the 5th of the succeeding month. All vouchers shall accompany the monthly account. A copy of the monthly account shall, after it has been audited, be furnished by the Account Officer to the Administrator of the Fund.

Budget.

10. The Devaswom Commissioner shall submit to the Government, through the Account Office, before the 1st of Medom each year, an estimate of the receipts and charges of the Estate, for the ensuing year, in detail of Major, Minor and Sub Heads as given in Form D of this Appendix. Sanction of Government to the Budget Estimates will be communicated to the Account Officer and the Devaswom Commissioner.

11. No expenditure not provided for in the sanctioned estimates, shall be incurred by the Manager without obtaining the previous sanction of the Government on a reappropriation statement.

Annual Returns of Establishment.

12. Early in Chingom in each year the Manager shall submit to the Account Office detailed statements of his establishment as it stood on the 1st Chingom in the same form as is prescribed for Government departments.

Pension Contribution.

13. With the sanction of the Government, the Estate may make a permanent arrangement for contributing for pensions from the General Revenues for its permanent employees or for any specified classes of them, by paying to the Government a contribution of one-

sixth of the sanctioned salaries of the several appointments, provided that the contribution is paid at the beginning of each month by the Assistant Commissioner of Devaswoms, Trivandrum into the Divisional Treasury, Trivandrum. Any default in the payment of the contribution, entails forfeiture of the claim against Government. Arrear contributions in respect either of individual officers or of classes of officers proposed with a view to render past service qualifying cannot be accepted.

NOTE. 1. This contribution does not provide for the leave allowances of employees transferred from the Estate to service under Government, which will be regulated by the Rule of Proportion, Vide Article 38, Travancore Service Regulations.

NOTE. - 2 Payment of the leave and pension contribution on behalf of Government servants whose services are lent to the Estate will be regulated by the rules of the Travancore Service Regulations Chapter XIX—A—Foreign Service.

14. The proportionate pay and pension contribution of the staff employed in the Account Office for the audit of the Kakur Estate Fund accounts, amounting to S. Rs 140-17-8 per year shall be recovered annually from the Estate. A bill for this amount will be presented by the Account Officer to the Devaswom Commissioner who will pass it for payment from the Trivandrum Divisional Treasury by debit to the personal deposit account of the Estate. Should the balance in the Trivandrum Divisional Treasury in favour of the Fund be not sufficient to meet this demand, the bill as passed by the Devaswom Commissioner will be forwarded to the Manager, who will remit the amount by Postal Money Order to the Officer in charge of the Trivandrum Divisional Treasury.

Verification of Balances.

15 The balance on hand in cash shall be verified by the Manager on the last day of each month and a Cash Balance Report in Form E shall be sent to the Account Office on the first working day of the next month. The stock of paddy shall also be verified by the Manager by measurement every half year and a balance certificate submitted to the Account Officer.

[illegible]

FORM U - PARA 8.

Register of Receipts and Payments of the Kaur Estate for.....

[illegible]

Appendix 32.

(See Chapter 19 Article 714,)

Sree Pandaravagai Fund Rules.

GENERAL EXPLANATION.

1. The term "Sree Pandaravagai", as used in this Appendix, relates to the properties of the Sree Padmanabhaswamy Temple. These are situated in the Trivandrum Revenue Division and are for purposes of audit, divided into two divisions, *Viz.*, Kulathur Melkanganam and Neendakara Sanketham. Each division is in charge of a Tahsildar, who is under the administrative control of the Division Peishkar, Trivandrum. The Land Revenue and Income Tax Commissioner is the controlling authority over the Peishkar.

Revenue.

2. The receipts of the Fund consist mainly of Land Revenue. There are also occasional items of receipts from the Devaswom maintained by the Fund. For the collection of revenue, the Tahsildar shall be responsible to the Division Peishkar; and the necessary accounts shall be kept and returns submitted to him under his direction.

Expenditure.

3. The Fund shall be applied to the following purposes :—
- (a) The payment of expenses of the Mathilakom
 - (b) The maintenance of temples under its management
 - (c) Grants to the Government Devaswoms.
 - (d) The payment of salaries and allowances of the establishments.
 - (e) The payment of contingent expenses of the Tahsildars' offices.

The special sanction of the Government shall be required for the application of the Fund to purposes other than those mentioned above.

Budget.

4. Before the first of Medom each year, the Tahsildar in charge of each division shall submit to the Government, through the controlling Officer, a detailed Budget Estimate of the receipts and the expenditure of his division for the ensuing year. The estimate shall be prepared in the same form as the Budget Estimates of the several departments of the State. The remittances of cash or paddy from or to other divisions are not to be included in the estimates.

5. The sanction of the Government to the estimates will be communicated to the Land Revenue and Income Tax Commissioner and the Account Officer.

6. No new charge, not included in the sanctioned estimates, shall be incurred without the previous sanction of the Government. All reappropriations of funds from one head of account to another shall also require the sanction of the Government.

Account of Receipts-Procedure.

7. The memorandum or chalan with which the money is presented to be paid, will be handed first to the Head Accountant (Samprathy) who will see that it is in order in all respects and that the head of account to which the money should be credited is correctly entered in it. He will then make a brief entry of the chalan in his Number Book, give it a serial number and initial it. Next the person making the payment will present it with the cash to the Treasurer who will count and test the money, enter the amount in his Cash Book and sign all the copies of the Chalan which will again be taken to the Account Branch. Subsidiary registers will be maintained for the several detailed heads of receipts. The chalans should be numbered and entered in these registers, the Head Accountant's number being posted below the serial number. The chalan will then be sent with the subsidiary register to the Treasury Officer who will check the classification, initial the entry in the register, sign the receipt which is to be returned to the party and initial the copy to be retained in the treasury. The grant of the receipt to the party should be noted in the number Book of chalans. In addition to the subsidiary registers for the several detailed heads of account, a Day Book will also be maintained by the Treasurer to which will be carried the daily totals of receipts as per the former.

Account of Payments-Procedure

8. Every claim for payment from the fund shall be supported by a voucher duly receipted and, if necessary, bearing a stamp. The bill or other voucher presented will be received and examined by the Head Accountant who should write the payment order on the bill, enter it in the prescribed subsidiary register, and place it before the Treasury Officer. If the claim is admissible, the authority good, the signature true and in order, and the receipt a legal acquittance, the Treasury Officer should sign the order for payment at the foot of the bill. It will then be passed on together with the payee to the Treasurer who will make the payment and enter it at the same time in his cash book. The Treasurer should punch the receipt, stamp the voucher "PAID" and retain it for delivery to

the Head Accountant when the books are compared. Daily total of payments shall be carried to the Day Book from the subsidiary registers.

9. Charges on account of the pay and allowances of the Tahsildars and their establishments and of the other establishments working under them shall be drawn by them. In the case of the Mathilakom, the Mathilakom Kariakar shall draw the pay and allowances of himself and of his establishment. The forms to be used for drawing pay and allowances in these cases are the same as those prescribed in this Code for Government departments. All bills for travelling allowances of the Tahsildars and their establishments shall be countersigned by the Division Peishkar. The Tahsildars and the Mathilakom Kariakar shall maintain acquittance rolls in the prescribed form for the whole year in which all the monthly salary and travelling allowance bills cashed shall be copied then and there and the acquittances of the payees taken with dates on payment of the claims.

Verification of Balance.

10. The Balance on hand in cash shall be verified by the Tahsildar himself, on the last day of each month, and a Cash Balance Report, in Form A, shall be sent to the Account Office, on the 1st working day of the next month.

Consolidated Account.

11. At the end of each month, the figures in the registers of receipts and payments shall be added up and posted into an account in Form D. This account has columns to show paddy transactions also. A copy of this account, signed by the Tahsildar himself, shall be forwarded to the Account Office not later than the 5th of the succeeding month. With the consolidated account shall be sent all the paid vouchers with a convering schedule.

Remittance to Treasury and Pass Book.

12. Every remittance of money to the Government treasury, withdrawal therefrom, shall be accompanied by a chalan or voucher and Pass Book in Form C. The entries in the Pass Book shall be made only by the officer in charge of the Government treasury. The Pass Book shall be sent to the treasury on the last working day of each month whether there is any transaction with the treasury on that date or not. The officer in charge of the treasury shall then close the Pass Book for the month, showing clearly the balance at credit of the personal deposit account.

Annual Account.

13. The Tahsildars shall prepare annually a consolidated account (in the same form as the monthly account), showing the receipts and payments on account of the Fund, classified under the Major, Minor and Detailed Heads contained in the monthly accounts. The consolidated account shall be forwarded to the Land Revenue and Income Tax Commissioner through the Division Peishkar. The commissioner shall transmit the account to the Account Officer who shall check and return it with a certificate of correctness.

Surplus.

14. The Tahsildar is permitted to retain in hand, out of his collections, a sum not exceeding Rs. 1,000, for the convenient transaction of business. When the balance in hand exceeds this amount, the excess shall be remitted to the nearest Government treasury with which he is in account, to the credit of a personal deposit account. The bulk of the amount with the Tahsildar shall remain under joint locks of himself and the Treasurer but, for making payments, the Treasurer may be allowed to hold, in his separate custody, a sum not exceeding the security given by him. The balance in the hands of the Treasurer at the close of the day shall be verified every evening by the Tahsildar and then placed under double locks. When the collections fall short of current requirements, the Tahsildar is permitted to draw money from the balance of his personal deposit account at the treasury. The money shall be drawn on a simple receipt counter, signed by the Division Peishkar.

Deposits.

15. No cash deposits shall be received by the Tahsildar. The security deposits of the Sree Pandaravagai servants shall be dealt with in the manner prescribed in articles 821 and 822 of this Code. Deposits of contractors shall be paid into the treasury as Revenue Deposits. No deposits shall be accepted in paddy.

Annual returns of Establishment.

16. Early in Chingom each year, the Tahsildar shall submit a detailed statement of the establishment as it stood on the first Chingom, in the same form as that prescribed for Government departments.

Pension Contribution.

17. With the sanction of the Government, the Fund may make a permanent arrangement for contributing for pensions from the General Revenues for its permanent employees, or for any

specified classes of them, by paying to the Government a contribution of one-sixth of the sanctioned salaries of the several appointments, provided that the contribution is paid at the beginning of each month in cash to the nearest Government treasury. The payment shall be made by the Sanketham and Melkanganam Tahsildar and the Kariakar, Mathilakom, on behalf of themselves and the establishments under them. Any default in the payment of the contribution entails forfeiture of the claim against Government. Arrear contributions in respect either of individual officers or of classes of officers proposed with a view to render past service qualifying cannot be accepted.

NOTE—1. This contribution does not provide for the leave allowances of employees transferred from the Fund to service under Government, which will be regulated by the Rule of Proportion. Vide Article 38. Travancore Service Regulations.

NOTE...2. Payment of the leave and pension contribution on behalf of Government servants whose services are lent to the Fund will be regulated by the Rules of the Travancore Service Regulations (Chapter XIX A—Foreign Service).

18. The proportionate pay and pension contribution of the staff maintained in the Account Office for the audit of the Sree Pandaravagai Fund Accounts amounting to Rs. 421—24 —8 per year shall be recovered annually from the Fund. A bill for this amount will be forwarded by the Account Officer to the Division Peishkar, Trivandrum, who will pass it for payment from the Trivandrum Divisional Treasury by debit to the personal deposit account.

Paddy.

19. A set of registers, exactly in the same form as those prescribed for the record of cash transactions, shall be maintained for recording the transactions in paddy. The paddy shall be stored in Nelpuras under the immediate control of Vicharippukars. The Tahsildar shall be responsible for the safe custody of the paddy and shall obtain daily accounts of receipts and payments at each Nelpura from the Vicharippukars. The transactions shall be incorporated into the Tahsildar's registers on the day of receipt. The stock of paddy shall be verified by the Tahsildars, by measurement, every half year, and a balance report submitted to the Account Office, which shall show distinctly the quantity of paddy remaining in each Nelpura.

NOTE.—When paddy is purchased the stock should be credited in the register receipts (paddy) under the head "Paddy Stock" at the same time as the payment is recorded in the register of cash payments. The cost at Chs 20 per para of paddy purchased will be shown under Paddy Stock. If the actual cost price is in excess of Chs. 20 per para such excess will be charged to Miscellaneous. If however the cost price is less than Chs 20 per para the difference will at the same time be credited in the register of receipts under the head Miscellaneous.

FORM A.--PARA 10

Cash balance Report of the _____ on _____

Particulars.	Number.	Value.	Remarks.

I hereby certify that I have personally ascertained by counting that the balance in the Treasury on _____ is Rs. _____ ch. _____ c. I further certify that the bulk of the treasure is kept under double locks, the key of one of which is in my exclusive custody and that of the other with the Treasurer. I also certify that the balance under single lock with the Treasurer amounted on the above date to Rs. _____ ch. _____ c. and that no time did the Treasurer hold in his separate custody a sum larger than the security given by him.

Treasury.

APPENDIX 32

FORM B—PARA II

Consolidated Account of *for the month of*

Head of Account	Paddy.			Value.			Cash.			Total			Voucher No.	Head of	Paddy			Value			Cash.			Total					
	P	E.	N.	Rs.	ch.	c.	Rs.	ch.	c.	Rs.	ch.	c.			P	E.	N.	O.	Rs.	ch.	c.	Rs.	ch.	c.					
Total														Total													Total		
Add Opening Balance.														Add Closing Balance															
Grand Total														Grand Total															

DETAILS OF BALANCE

CASH.

Balance in Single lock	...	Rs.
Do Under Double locks	...	Rs.
Do in Treasury (as per Pass Book)	..	Rs.
Total	..	Rs.
PADDY		
Balance in Nelpura A.	..	..
Do Do B.	..	..

Appendix 33.

(See Chapter 19 Article 714.)

EXTRACT FROM THE VILLAGE PANCHAYAT REGULATION
VII OF 1100 AND THE RULES FRAMED THEREUNDER.

Village Fund.

Section 42 —In every village there shall be a Village Fund vested in the Panchayat, which shall be utilised by the Panchayat to meet charges in connection with its duties under Regulation VII of 1100.

Income of Village Fund.

Section 43.—The following shall be credited to the Village Fund :—

(1) fees levied for the institution of Civil and Criminal cases under Section 45;

(2) village rate levied under Section 46;

(3) fines levied by the Bench in Criminal cases under Section 36 so far as such fines are not ordered to be paid to the complainant under Section 30;

(4) the cost of execution of works recovered under Section 22 (3);

(5) all fines realised in prosecutions for breaches of bye-laws or rules made under this Regulation;

(6) all other sums ordered by any Court to be placed to the credit of the Village Fund;

(7) income from or sale proceeds of all properties vested in the Panchyat;

(8) contributions made by the Government, a local authority or any person; and

(9) such other sums as may be assigned to the Village Fund by any general or special order of the Government.

Budget Estimate.

Section 44.—(1) The Panchayat shall, at such time or times and in such form as the Government shall direct, prepare and submit a budget showing the probable receipts and the expenditure which it is proposed by the Panchayat to incur during the ensuing Malabar year, and the terms in respect of which it is proposed to incur such expenditure; and may from time to time also furnish a supplemental estimate providing for any modifications which it may deem advisable to make in the distribution of the amount to be raised and expended in the Malabar year then current, for the purpose of this Regulation.

(2) The Government or any officer of Government empowered in this behalf shall, after such revision as may be deemed fit, pass the budget for each year, and the Panchayat shall abide by the budget so passed.

(3) *Contribution of Government to the Village Fund.* The Government shall contribute to the Village Fund an amount which shall not be less than three-fourths of the sanctioned budget expenditure for the year during the first five years after the constitution of the Panchayat and not less than one-half of such expenditure after such period of five years.

Institution fees.

Section 45.—(1) A Panchayat Court may levy fees for the institution of civil suits at the rates mentioned in Regulation I of 1090 or such other rates as may be prescribed.

(2) A Bench may levy fees for the institution of Criminal cases, except those under Section 379 of the Penal Code or under the Police Regulation at such rates as may be prescribed;

Provided, however, that the rates so levied do not exceed the fees prescribed in the Court Fees Regulation for the time being in force.

(3) No fee for the institution of Civil suits or Criminal cases shall be levied under the Court Fees Regulation for the time being in force.

Imposition of Cess, Tax, &c.

Section 46.—Any Village Panchayat

(a) after observing such preliminary procedure as may be prescribed,

(b) subject to such rules as may be prescribed,

(c) subject to such bye laws as may be framed by the Panchayat, and

(d) subject to the previous sanction of the Government, may impose, at such rates not exceeding the maxima prescribed, all or any one or more of the following:—

(1) a cess on land,

(2) any rate, tax, cess or any license or other fee, for the discharge of the duties under this Regulation.

Collection.

Rule 58.—Rates, taxes, cesses and fees shall be paid in cash to the Chairman of the Panchayat or, if the Panchayat so decides, to the Proverthikaran of the Pakuthi or Pakuthies within which the village is situated, not later than the date notified for the purpose by the Panchayat.

Rule 59.—When the Panchayat decides to entrust the collection to the Proverthikaran, he shall be paid such remuneration as may be fixed by the Registrar, with the sanction of the Government.

Rule 60.—A receipt duly signed by the Chairman or the Proverthikaran, as the case may be shall be furnished to every person making any payment of money to a Panchayat.

Finance and Accounts.

Rule 62 —The Village Fund shall be deposited in the nearest Government Sub Treasury and may, with the approval of the Registrar, be deposited in an Anchal Savings Bank or any other Bank or entrusted to a Co-operative Society.

Provided, that a sum not exceeding twentyfive Rupees may be kept in the custody of the Chairman for current expenditure.

Rule 63.—All orders or cheques against the Village Fund shall be signed by the Chairman or by a member to whom the Chairman has, under Section 9 of the Regulation, delegated this power and the Treasury, Bank or Co-operative Society shall, so far as the funds to the credit of the Panchayat admit, pay all orders or cheques against the Fund which are so signed.

Rule 64.—All payments from the Village Fund shall be supported by proper vouchers.

Rule 65.—At every monthly meeting of the Panchayat, the day book, with the receipt books and the vouchers in support of all payments made since the last monthly meeting, the Pass Book of the Treasury or the Savings Bank or similar record showing the balance to the credit of the Panchayat with its banker, and the cash in the hands of the Chairman shall be placed before the Panchayat. An abstract of the receipts and payments passed by the Panchayat shall be entered in the minutes of the meeting.

Books and Records.

Rule 66.—The Chairman shall keep a day book and enter in it all receipts and expenditure from day to day, striking a balance each day on which there is any transaction.

Rule 67.—The following records and registers shall be maintained by the Panchayat in such forms as the Registrar may direct from time to time.

- (i) Minute book of the proceedings of meetings,
- (i) Cash book.
- (iii) Counterfoil of receipts.
- (iv) Such other records as the Registrar may require to be maintained.

Rule 68.—Separate registers shall be maintained for each Malabar year.

Rule 69.—After the year, the records maintained, as mentioned above, shall be deposited in such place as may be directed by the Registrar.

Returns and Annual Reports.

Rule 70.—The Chairman shall prepare annually a report on the working of the Panchayat for the preceding financial year and submit it with the resolution of the Panchayat thereon to the Registrar at the time appointed by the Registrar.

Rule 71.—The Chairman shall also submit all other returns or reports that may be required by the Registrar.

Inspection and Audit.

Rule 72.—The records, registers and other proceedings of the Panchayats shall be inspected from time to time by the Registrar or other officers appointed or specified by him in that behalf.

Rule 73.—The records, of the receipts and expenditure of the Village Fund shall be audited by such officers as may be appointed in that behalf by the Registrar.

The Division Peishkars of the Trivandrum, Quilon and Kottayam Divisions are appointed *Ex-officio* Registrars of Panchayats in their respective Divisions. (Notification R. O. C. No. 6369/25 Judicial. dated 8th August 1930).

Appendix 34.

(See Chapter 19 Article 714)

Rules for the constitution and working of the Alleppey Landing and Shipping Fees Committee.

1. Under section 36 (1) of the Travancore Ports Regulation I of 1094, a Committee with the following constitution and powers is appointed as a Landing and Shipping Fees Committee of the Port of Alleppey, and the receipts realised under Landing and Shipping dues at that Port shall form a Landing and Shipping Fund, and it shall be available for the payment of all expenses incurred in connection with the ordinary maintenance and minor improvement of that Port, but not salaries of the Principal Port Officer or other Government Officers. The committee is entrusted with the ordinary maintenance and minor improvement of the Pier together with the cranes and derricks, the godowns, trollies and trolley lines, and other property belonging to Government.

Godown rent now collected by the Alleppey Customs authorities shall form part of the Landing and Shipping Fees Committee's revenues and the godowns shall be under the control of the Landing and Shipping Fees Committee provided that this rule will apply only to the open godowns.

The direction and control of the Pier and its appurtenances also staff, will remain with the Marine authority as hitherto. This authority will furnish to the Landing and Shipping Fees Committee a monthly detailed statement of all expenditure incurred.

2. The Committee shall consist of the Chairman for the time being of the Travancore Chamber of Commerce, two Non-official Members to be nominated by Government, the Chief Customs Officer, the Assistant Engineer having jurisdiction over Alleppey, the President, Municipal Council, Alleppey and the Marine Authority.

3. Nominated members may hold office for three years and shall be eligible for reappointment at the end of that period.

4. The Chairman of the Landing and Shipping Fees Committee shall be nominated by Government from amongst the Members of that Committee.

5. If any Non official Member is absent for six consecutive meetings, he shall vacate his seat but may be reinstated by Government.

Committee Meetings.

6. The committee shall meet at least once in a month for the transaction of ordinary business and a copy of the proceedings of each meeting shall be forwarded to the Government through the

Principal Port Officer within three days thereof and circulated amongst Members of the Committee. The proceedings will be published in the Government Gazette.

The Chairman of the Committee or such other Member of the Committee, as may be appointed therefor by the Committee, shall be the Convener of the meetings of the Committee.

The Convener, so appointed, shall convene a meeting of the Committee at the least once in a month. He shall also convene a meeting as often as required by the Chairman or by a majority of the Members of the Committee. At the least seven days' notice shall be given of a meeting.

The agenda for each meeting shall be prepared by the Convener and he shall further furnish each Member with a copy of the agenda paper so prepared along with the notice convening the meeting.

The Convener or such other person as may be appointed by the Committee shall be the chief executive authority of the Committee. He shall have in his custody all the papers of the Committee. He shall prepare the minutes of each meeting and submit it to the next meeting for approval. He shall carry out all the orders of the Committee. He shall further report to the Committee an account as to which among its orders have been carried out and which not.

The committee has by a majority of votes the power of appointing and dismissing the Convener of its meetings as well as the person entrusted with the task of carrying out the orders of the Committee in case he is a person different from the Convener.

7. If at any meeting the Chairman is not present, the Members present shall elect a Chairman for that meeting only from amongst themselves.

8. Four Members shall constitute a quorum and at least one of the Members present should be an Official Member.

9. All questions at meetings of the Committee shall be determined by a majority of the Members present.

10. The Chairman shall have a casting vote in addition to his vote as a member.

Powers.

11. The receipts of the Landing and Shipping Fees Committee shall be treated as a separate fund against which all expenditure relating to the ordinary maintenance of the property entrusted to it shall be charged. The surpluses shall be separately funded as directed by Government from time to time and be available for the ordinary maintenance and minor improvements of the Port.

12. The committee shall prepare in each year a Budget of the estimated revenue and the expenditure relating to the funds managed by it for the coming official year, and shall submit the same for the approval of Government.

13. The committee should be consulted as regards provision in the Budget estimates for any fresh items of expenditure against the Landing and shipping Fund.

14. Any expenditure to be incurred against the Landing and Shipping Fund should be with the concurrence of the Landing and Shipping Fees Committee.

15. The Committee may incur any expenditure up to Rs. 1,000 at a time within the sanctioned allotment for the year consistently with the orders of Government, provided that the expenditure is in promotion of the object to which the Landing and Shipping Fund is set apart to be devoted.

16. In cases of emergency the Committee may, without the assent of Government, spend any sum not exceeding Rs. 250 on any item for which no allotment in the Budget has been made, provided that the expenditure is in promotion of the object to which the Landing and Shipping Fund is set apart to be devoted.

17. Whenever the Committee sanctions any expenditure under the last foregoing Rule, the Chairman shall forthwith report to the Government through the Principal Port Officer the circumstances of the case and the manner in which the Committee incurred the expenditure.

18. The Committee may sanction refunds of Landing and Shipping Fees not exceeding Rs. 50 if they are satisfied that the refunds claimed are in order.

19. The Committee may, subject to the control of Government and to such restrictions as regards powers of sanction as laid down *infra*, execute such works and provide such appliances as it may determine to be necessary or expedient for the purpose of the Port of Alleppey.

20. The Committee shall have power to sanction estimates for original works and repairs to buildings, docks and other property entrusted to the Committee up to a limit of Rs. 1,000 in each case subject to the condition that the allotment for the expenditure in question exists in the Landing and Shipping Fees Committee's budget, or that a reappropriation is made under proper sanction to meet it.

21. The Committee is empowered to enter into contracts for the purchase and supply of stores paid for from the funds under

its control within the sanctioned allotment provided that no contract or set of connected contracts under or by virtue of which a sum greater than Rs. 1,000 may in any event be payable by the Committee shall be valid without the assent of Government.

22. The staff for the Committee may be sanctioned by Government. The Chairman will have the power of appointing and removing all members of the staff carrying a salary up to Rs. 50 per mensem. All appointments carrying a salary of above Rs. 50 per mensem will be made by the Government.

23. With the sanction of the Government the Committee may raise loans for the execution of capital works for which the Landing and Shipping Fund is found to be insufficient and the interest thereon shall be charged against the receipts of the Committee.

24. The duty of levying and receiving Landing and Shipping fees and the godown rent will continue to be discharged by the Customs authorities as heretofore, who will render monthly statements of revenue collected to the Landing and shipping Fees Committee.

25. The scale of Landing and Shipping fees to be levied on goods shall not be altered by the Government save with the concurrence of the Landing and Shipping Fees Committee.

26. When there arises any difference of opinion between the Government and the Committee, the Committee will be bound to accept the opinion of the Government. The Government will have power in case of emergency to supersede the Committee and exercise all the functions delegated to it.

Appendix—35.

[See chapter 22 Article 838.]

Rules for the State Life Insurance (Official Branch).*(Issued with effect from 1st Edavom 1099 with subsequent amendments.)*

The Government reserve to themselves the right to add to or modify at any time the rules and the rates contained in the table appended ; provided that no such additions or modifications shall affect the conditions of any contract for a policy which any person may have made under these or any other rules in force at the time of making the contract unless such person has given his consent in writing to such addition or modification.

Definitions.

2. In these rules :

(a) "Proposer" means the person whose life is proposed to be insured.

(b) "Insured" means the person who has insured his life under these rules.

(c) "Policy" means the written document containing the contract for the payment under these rules of an endowment bonus in consideration of the premium paid by the Insured.

(d) "Pay" means the remuneration paid to an officer in respect of any permanent office held by him in the service of Government, in respect of which office he may become entitled under any rules, which are now or which may hereafter be in force, to a pension, but shall not include any fees accruing to any officer in respect of such office.

(e) "Premium" means the periodical payment for any policy.

(f) "Account Officer" means the Chief Account Officer of the Government of Travancore.

General Rules.

3. The following persons *may* insure their lives under these rules :—

(1) All officers holding permanent appointments under the Government.

(2) Persons employed in Municipalities and other Local Funds whose services are pensionable from the General Revenues.

Provided that the age of the officer insuring does not exceed 45 years and his salary is not below Rs. 10.

4. Five per cent. of the pay of the insured, or more, at the option of the insuring officer, shall be recovered every month as premium and credited to Government ; but the maximum premium or premiums for which one or more policies may be issued on the life of an insured shall not exceed Rs. 50 per mensem.

The above monthly premium shall be payable in advance from the month following that of the payment of the first premium (Vide Rule 18), till the insured shall complete 55 years of age or in the event of his dying earlier, till his death in consideration of which the sum assured (according to table appended to these rules) shall be payable from the Government Treasury to the insured or his representative or assignee, as the case may be, on his completing the age of 55 years or at his death, if earlier. Fractions of a rupee other than half a rupee shall be excluded in calculating the monthly premium.

5. The age of the proposer shall be taken to be the age at his last birthday or next birthday whichever may be nearest to the date on which first premium is paid; if equidistant, it shall be taken to be his age at last birthday.

NOTE — Documentary proof in any one of the following forms is necessary before the age stated in the proposal can be accepted —

(1) English or Vernacular School Leaving Certificates or true extracts thereof.

(2) Certificate from the Principal or Headmaster of the institution in which the proposer was last studying.

(3) Baptismal certificate

(4) Original horoscope or document made about the time of birth or a copy thereof attested by a Magistrate under his seal.

(5) Declaration by two respectable persons made before a Magistrate or a Sub-Registrar.

6. When an Insured ceases to be in the service of Government before completing the age of 55 years, he may elect within twelve months any of the following courses —

(1) to continue to pay the premium due on his policy till it becomes mature, or

(2) to surrender the policy and receive in lieu of it a fully paid-up policy payable at 55 or death, if previous, for a reduced sum which will bear the same proportion to the full sum assured as the amount of premium paid bears to the amount payable if the insured lives till he completes his 55th year or

(3) to surrender the policy and receive as Surrender Value forty per cent of the sum total of the premia paid by him up to the date of the surrender of the policy. Provided, however, that dismissed officials, who have been ordered by Government to be included in the list of officers not eligible for re-entertainment in Government service, shall not have the option to continue to pay the premium.

7. An insured person whose communication intimating election of one of the three alternatives does not reach the Account officer within one year from the date with effect from which he ceases to be in service, will be held to be entitled only to the last alternative [Rule 6 (3)] and the surrender value will be paid to him or his heirs on demand according to rules at any time.

8. If an Insured wishes to withdraw from insurance after the policy had been in force for not less than two years, he may surrender his policy and apply for the surrender value of the sum assured thereby which will be forty per cent of the sum total of all the premia paid by him up to the date of such surrender.

NOTE —No surrender value will be allowed for policies of less than two years' duration

9. If an Insured be degraded for any cause, he may either continue to pay the full premium on his Policy or discontinue payment of the difference between such premium and that due on his reduced pay, the amount payable being in the latter case such portion of the original sum assured as is proportionate to the premium paid.

Management.

10. The business of the State Life Insurance shall be managed by the Account officer, assisted by one of his Assistants.

11. The Account officer may, with the sanction of the Government, frame such subsidiary rules for the transaction of business as may be found necessary.

All matters not provided for in these rules and all doubts about the construction or interpretation of the rules shall be placed before the Government by the Financial Secretary to Government and the orders thereon of the Government shall be final.

12. All receipts and disbursements on account of the State Life Insurance shall be carried to a separate head of account, and funds belonging to this account shall, at the end of each quarter, be invested in such manner as Government may prescribe.

Procedure for applying for Insurance.

13. A public servant proposing to insure his life under these rules, shall submit his proposal in Form No. 1 written in his own hand wherever possible and shall sign it in the presence of his immediate superior. The latter will, in his turn, sign the certificate to the effect that he has read and explained the form to the proposer whose signature was affixed in his presence, and that the entries made therein (especially those relating to the age, the

date of birth, pay and the date of permanent appointment in service on Rs. 10 or above of the proposer) are correct and will state his own confidential opinion as to the eligibility of the life of the proposer in Form No. 2, put it in a sealed cover addressed to the Account officer and forward the proposal (with the sealed cover attached) to the Head of the Department concerned.

14. The Head of the Department concerned will, after examining the proposal, forward the same along with the confidential opinion in sealed cover (para 13) to the Medical Officer (or Medical Board) who may be appointed by Government in this behalf, requesting him (or it) to examine the proposer and record his (or its) opinion regarding his age and health in the certificate appended to the Proposal.

Government may, however, in any case, dispense with the medical examination contemplated in the first para of this rule and accept a certificate of health produced by the Proposer from a competent Medical Officer.

NOTE.—The arrangement sanctioned for the medical examination is as follows —

(a) If the proposer's pay is Rs. 20 or less he shall be examined by a medical officer in independent charge of an institution—

(b) If his pay is more than Rs. 20 but not more than Rs. 100, he shall be examined by a medical officer not below the rank of an Assistant Surgeon

(c) If his pay exceeds Rs. 100, the medical examination shall be conducted by a medical officer not below the rank of a Deputy Surgeon, but in case the proposal is for a sum in excess of Rs. 5,000 the proposer shall be examined by the Civil Medical Board at Trivandrum, and candidates in the mofussil will be required to appear before the Board at Trivandrum.

15. It shall be the duty of the Medical Officer (or the Medical Board) to examine the proposer and record his (or its) remarks on the back of the proposal and forward the same direct to the Darbar Physician along with the confidential opinion in sealed cover above mentioned after obtaining the signature of the proposer to the declaration prescribed therein.

NOTE.—A Medical Officer who is related to the proposer by blood or by marriage shall not examine such proposer. In such a case the proposer shall be examined by the nearest medical officer empowered to examine applicants for insurance who is not related to the proposer.

16. The proposal and the Medical report (in Form No. 3) shall then be examined by the Darbar Physician and forwarded along with the confidential opinion in sealed cover to the Account officer with his opinion. In all cases where the Medical Board is convened, the opinion of the majority shall be final. In cases of equality of votes, the Darbar Physician shall have a casting vote.

17. When a policy is not issued or does not become operative for any reason within one year of the date of the medical certificate on which it is based, a fresh medical certificate will be required.

Payment of first Premium and issue of Policy.

18 The Account officer will decide whether the proposal is to be accepted or not. If he decides that the proposal should be accepted, he will give notice thereof to the proposer through his official superior and call upon the proposer to pay the first premium in cash into a Government treasury within the date specified in the notice (which will be 60 days from the date of notice of acceptance) and to send the treasury receipt therefor to his office for issue of policy.

19. On receipt of the said treasury receipt and provided that the payment is made within the prescribed period, the Financial Secretary will prepare a policy (in Form No. 4 or 5) and give it the date on which the payment of the 1st premium was made. If the proposer is declared to be fully eligible, a policy in Form No. 4 will be issued, but if a proposer is not fully eligible, the age of the proposer shall be taken to be his age *plus* the additional years recommended by the Darbar Physician to be added on, and a policy in Form No. 5 shall be issued for the sum assured with the age so taken will entitle him to the difference between the sum thus entered in the policy and that payable if his age had been accepted without any addition, shall however, be divided by the difference between his age and his 55th year, and the quotient shall be annually added to the sum specified in the policy until his death, if it happens before his 55th year, and paid along with the said sum assured. If he lives to the age of 55, the sum assured shall be the same as that which would have been payable if his age had been accepted without any addition.

The policy will bear a serial number and will be signed by the Account officer. He will then forward it to the insured by registered Anchal and at the same time issue instructions to the proposer's immediate superior, or to the Treasury Officer in case of Gazetted Officers for the realisation of premia due on the policy.

20. If the first premium is not paid by the due date specified in the notice, the Account officer will call upon the proposer through his immediate official superior to explain the delay, and if within three months from the last due date of payment of the first premium, it should be proved to the satisfaction of the Account Officer that the delay was due to reasonable causes, he may issue the policy, provided that all the monthly premia due from the first due date are paid. If the period of the three months has elapsed or if the delay is not explained to the satisfaction of the Account officer, the proposal will be treated by him as cancelled and a penalty of Re. 1 will be recovered and credited to the Fund.

Further Insurance.

21. When an insured wishes to further insure his life, he shall submit a proposal in Form No. 1. The procedure prescribed in rules 13 to 20 *supra* shall be applicable to this further insurance.

Assignment of Policies.

22. A policy issued in favour of an officer may be transferred by executing a deed of assignment, and in all such cases, a copy of the deed should be sent to the Account Officer for record in the Insurance office.

Loans against policies.

23. Loans carrying 6 percent interest per annum may be sanctioned on unencumbered policies by the Account officer up to a maximum of 80 per cent. of the surrender value of a Policy, the policy being assigned in favour of the Government for consideration as security for the loan.

24. Loans granted under the above rule may be made repayable monthly, quarterly or half-yearly the number of instalments of repayment being fixed by the Account Officer.

25. Refund of such loans may either be separately shown in the pay or salary bill of the officer concerned or remitted into the treasury under separate chalan receipts. Interest due up to date should be cleared before setting aside amounts against the principal of the loan.

26. Should the policy assigned to Government as a security for the loan be surrendered under Rule 6 (3) or Rule 8 before the loan is cleared, the balance, if any, after setting aside the amount required to clear the loan, shall be paid to the insured.

27. Should the insured die or attain the stipulated age before the loan is cleared, the balance available after clearing the loan shall be paid to the certified heirs or legal representatives of the deceased, Vide rules 29 to 36 or (in case of maturity) to the insured under rule 28.

Payment of Bonus.

28. On an insured completing the age of 55 years, the sum assured by his policy less the amount (if any) on account of the arrears of premia, will be paid to him or to his assignee, after the surrender of his policy and on the production of a certificate of identity; but if he dies before completing the age of 55 years, the amount due will, on production of satisfactory evidence of death, on establishment of the claim to the bonus and on the surrender of the policy, be paid to his legal representative or assignee. If,

however, there be doubt or dispute as to the person entitled to receive the bonus it shall be paid only on production of satisfactory proof of the claimant's right.

“Payment under this rule shall be subject to deduction of any amounts that may be due to Government by the insured, as reported by the Head of the Office in which he was last employed, within two months from the date of a requisition therefor from the Account Officer, and as shown to be outstanding in the books of the Account Office”.

29. On receipt of the report of the death of any policy holder, the Account Officer shall publish a notification in the Government Gazette inviting the claimants to produce, within a date to be fixed therein, satisfactory evidence of their title or representative character, except in those cases where a Succession Certificate is produced along with the application for the payment of the bonus amount.

30. The following will be accepted as satisfactory evidence of title unless the Account Officer sees grounds to require further evidence :—

(a) A certificate from the Head of the office in which the deceased policy holder was serving at the date of his death, certifying, from his personal knowledge or on the declaration of two senior subordinates serving under him possessing personal knowledge, to the relationship of the claimant or claimants as the case may be.

(b) In cases where the deceased has by a registered will bequeathed the sum assured to any particular individual, a certified copy of such will granted under the signature and seal of the Registrar in whose office the will was deposited or registered.

(c) Certificate of heirship, probate or letter of administration granted by the agent to the Governor General or any Court of Law in British India, although such certificate, probate or letter of administration does not expressly mention the sum due under the State Insurance policy.

(d) Decree or order of a Civil Court of competent jurisdiction in Travancore or British India, recognizing the heirship of the claimant to the deceased although the suit or proceeding in which the decree or order was passed, did not directly embrace the claim to the sum assured under the State Policy.

(e) Certificate from any officer of Government drawing a salary of not less than Rs. 200, or from a Tahsildar, Munsiff or Magistrate in the service of this State or a Justice of the Peace exercising jurisdiction in Travancore, declaring from his personal knowledge the relation of the claimants to the deceased,

(f) Certificate from a Tahsildar in the service of the State testifying as the result of due enquiry, to the claim of the applicant (or applicants) to the sum assured by the policy of the deceased.

NOTE.—Certificates from the officers referred to in clause (a), (e) and (f) above will be accepted only when the amount to be paid does not exceed Rs. 200. If the amount exceeds this limit, a Succession certificate as per Regulation IX of 1090 must be produced before payment is ordered.

31. In cases of bequests, a certificate of identity of the claimant must also be produced from an officer of the rank mentioned in clause (e) Rule 30.

32. The certificate granted by officers under (a) and (e) of Rule 30 should give full particulars of the relationship of the claimant to the deceased and the means of knowledge possessed by the officer granting it and state whether there are any other relations of the deceased likely to claim the sum assured.

33. Any person who does not put forward his claim within three months from the date of the notice referred to in Rule 29 will be considered to have waived his claim to the sum assured.

34. The sum assured by the policy will be paid to the person who, among several claimants, seems to the Account Officer to have the best claim, on his giving a good and tangible security to indemnify the Government against any loss that may accrue in the event of the Government being compelled by a decree of a court to pay the sum assured over again to another claimant.

35. The Account Officer may consult the Head Sirkar Vakil or Assistant Head Sirkar Vakil on any legal point connected with the settlement of claims.

36. Notwithstanding anything contained in the previous paras, the Account Officer may, in cases of conflicting and cross claims, require the claimants to produce a decree of a competent Civil Court in Travancore establishing his or their claim to the sum assured against his or their opponents.

Lapsing of Policies.

37. If, in the case of a policy of less than 3 years' duration, the premium due for a month be not paid on or before the 25th of that month, the policy will become void. But if all arrears of premium are paid within 6 months from the 1st day of the month for which the premium was due, the Account Officer may in his discretion allow the policy to be revived, subject to the payment of all arrears and to the further payment, within a date to be specified by the Account Officer of such fine, if any, as he may impose. The Account Officer may also require the production of a medical certificate of continued good health.

NOTE—Should the insured person die in the interval between the date of the expiration of the days of grace and the date of the revival of the Policy no claim for the payment of the policy will be accepted

38. If, in the case of a policy of *not less than 3 years'* duration the premium be not paid on or before the 25th of that month, the policy will be forfeited at the end of 12 months from the first day of the month for which the premium was due unless all arrears of premium together with the interest thereon to date of payment at 8 per cent. per annum, are paid within the said period of 12 months, provided that when the interest amounts to less than one rupee, the sum of one rupee shall be paid as a fine instead of interest. Should the insured person die within the said period of 12 months the claim for the payment of the policy will be accepted subject to the deduction of all arrears of premium together with the interest thereon to date of death at 8 per cent. per annum. When a policy has been forfeited under this rule the surrender value may be paid to the insurant at any time after the date of default.

Miscellaneous.

39. When an insured who has ceased to be in the service of Government has elected to continue to pay premium till his policy matures, he may be allowed by the Account Officer to pay such premium in advance, monthly, quarterly, half-yearly, or yearly into any Government treasury. Fifteen days' grace shall be allowed when the premium is payable monthly and a grace of one month when it is paid otherwise. If the insured fails to pay the premium within the days of grace, he shall be deemed to have withdrawn under Rule 6 (3) and he shall be paid back the surrender value of the sum assured, which will be 40 per cent. of the sum total of all the premia paid by him up-to-date.

40. Every insured shall be supplied with a Premium Receipt Book (Form No. 6) in which payment of each premium shall be acknowledged by the officer realising the same.

If an insured should apply for the issue of duplicate of the premium receipt book because the original is lost or damaged, the same shall be issued to him by the Account Officer on his paying a fee of rupee one.

41 (a) If an insured should apply for the issue of a duplicate of the policy because the original is partly damaged, the same shall be issued to him by the Account Officer on his paying a fee of one rupee.

(b) If the policy is lost or completely damaged, a duplicate shall be issued to him after the loss has been advertised in the Government Gazette and after he has executed a bond of indemnity to the satisfaction of the Financial Secretary, the cost of advertisement and stamp duty on indemnity bond being borne by the insured in addition to the payment of rupee .one specified in clause (a) above.

42. False information furnished by an insured or production by him of any false evidence in connection with the insurance of his life, shall render his policy null and void, and the premia paid by him shall be forfeited to Government.

43. These rules do not apply in respect of appointment, service in which does not count towards pension under the pension rules.

44. Actuarial valuation shall be conducted once every five years.

45. These Revised Rules shall come into force from the 1st Edavom 1099.

Table of sum assured payable on the completion of age 55 tabulated according to age and to the monthly premium payable by the Insured.
Vide Rule 4.

Monthly premium in rupees.																				
Age last birthday.										Age last birthday.										
1	1 5	2	2 5	3	3 5	4	4 5	5	5 5	6	6 5	7	7 5	8	8 5	9	9 5	10		
18	503	754 5	1006	1257 5	1509	1760 5	2012	2263 5	2515	2766 5	3018	3269 5	3521	3772 5	4024	4275 5	4527	4778 5	5030	18
19	467	730 5	974	1217 5	1461	1704 5	1945	2191 5	2435	2678 5	2922	3165 5	3409	3652 5	3896	4139 5	4383	4626 5	4870	19
20	471	706 5	942	1177 5	1413	1648 5	1884	2119 5	2355	2590 5	2826	3061 5	3297	3532 5	3768	4003 5	4239	4474 5	4710	20
21	455	682 5	910	1137 5	1365	1592 5	1820	2047 5	2275	2502 5	2730	2957 5	3185	3412 5	3640	3867 5	4095	4322 5	4550	21
22	439	658 5	878	1097 5	1317	1536 5	1756	1975 5	2195	2414 5	2634	2853 5	3073	3292 5	3512	3731 5	3951	4170 5	4390	22
23	423	634 5	846	1057 5	1269	1480 5	1692	1903 5	2115	2326 5	2538	2749 5	2961	3172 5	3384	3595 5	3807	4018 5	4230	23
24	408	612	816	1020	1224	1429	1632	1836	2040	2244	2448	2652	2856	3060	3261	3468	3672	3876	4080	24
25	393	589 5	785	982 5	1179	1375 5	1572	1768 5	1965	2161 5	2358	2554 5	2751	2947 5	3144	3340 5	3537	3733 5	3930	25
26	378	567	755	945	1134	1323	1512	1701	1890	2079	2268	2457	2646	2835	3024	3213	3402	3591	3780	26
27	363	544 5	726	907 5	1089	1270 5	1452	1633 5	1815	1996 5	2178	2359 5	2541	2722 5	2904	3085 5	3267	3448 5	3630	27
28	349	522	696	870	1044	1218	1392	1566	1740	1914	2088	2262	2436	2610	2784	2958	3132	3305	3480	28
29	334	499 5	665	832 5	999	1165 5	1332	1498 5	1665	1831 5	1991	2164 5	2331	2497 5	2661	2830 5	2997	3163 5	3330	29
30	318	477	636	795	954	1113	1272	1431	1590	1749	1908	2067	2226	2385	2544	2703	2862	3021	3180	30
31	303	454 5	606	757 5	909	1060 5	1212	1363 5	1515	1666 5	1818	1969 5	2121	2272 5	2424	2575 5	2727	2878 5	3030	31
32	289	433 5	578	722 5	867	1011 5	1156	1300 5	1445	1589 5	1734	1878 5	2023	2167 5	2312	2456 5	2601	2745 5	2890	32
33	275	412 5	550	687 5	825	962 5	1100	1237 5	1375	1512 5	1650	1787 5	1925	2062 5	2200	2337 5	2475	2612 5	2750	33
34	261	391 5	522	652 5	783	913 5	1044	1174 5	1305	1435 5	1566	1696 5	1827	1957 5	2088	2218 5	2349	2479 5	2610	34
35	247	370 5	494	617 5	741	864 5	988	1111 5	1235	1358 5	1482	1605 5	1729	1852 5	1976	2099 5	2223	2346 5	2470	35
36	233	349 5	466	582 5	699	815 5	932	1048 5	1165	1281 5	1398	1514 5	1631	1747 5	1864	1980 5	2097	2213 5	2330	36
37	219	328 5	438	547 5	657	768 5	876	985 5	1096	1204 5	1314	1423 5	1533	1642 5	1752	1861 5	1971	2080 5	2190	37
38	206	309	412	515	618	721	824	927	1030	1133	1236	1339	1442	1545	1648	1751	1854	1957	2060	38
39	191	289 5	386	482 5	579	675 5	772	868 5	965	1061 5	1158	1254 5	1351	1447 5	1544	1640 5	1737	1833 5	1930	39
40	180	270	360	450	540	630	720	810	900	990	1080	1170	1260	1350	1440	1530	1620	1710	1800	40
41	167	250 5	334	417 5	501	584 5	668	751 5	835	918 5	1002	1085 5	1169	1252 5	1336	1419 5	1503	1586 5	1670	41
42	154	231	308	385	462	539	616	693	770	847	924	1001	1078	1155	1232	1309	1386	1463	1540	42
43	142	213	284	355	426	497	568	639	710	781	852	923	994	1065	1136	1207	1278	1349	1420	43
44	130	195	260	325	390	455	520	585	650	715	780	845	910	975	1040	1105	1170	1235	1300	44
45	118	177	236	295	354	413	472	531	590	649	708	767	826	885	944	1003	1062	1121	1180	45
Monthly premium.	1	1 5	2	2 5	3	3 5	4	4 5	5	5 5	6	6 5	7	7 5	8	8 5	9	9 5	10	Monthly premium.

FORM No. 1.
Travancore State Life Insurance.

PROPOSAL FOR INSURANCE,

*Statements to be made by the person proposing to insure
his life.*

Instructions to Proposer,

Statements to be made by
Proposer.

- I. (a) Your name in full.
(b) Your father's or Karanavan's name in full.
(c) Your caste or nationality.
(d) The place of your birth, Proverthy, Taluk, and Division.
(e) The day, month and year of your birth,
- II. (a) The appointment now held by you under Governmnet
(b) Your substantive pay exclusive of all allowances.
(c) The length of your service under Government.
(d) The period of sick leave you have taken since entering service.
(e) Date of permanent entertainment in service.
- III. (a) Have you had small-pox?
(b) Have you undergone vaccination?
(c) When were you last vaccinated?
(d) Have you undergone inoculation and against what?
- IV. (a) What is the present state of your health?
(b) Do you generally enjoy good health?
- V. Have you suffered from—
(a) Habitual cough, spitting blood, pleurisy, asthma or any affection of the chest?
(b) Pain in the chest, breathlessness, palpitation.
(c) Appendicitis, rupture (hernia), piles, fistula or any affection of the stomach, liver or bowels?

- (d) Dropsy, difficulty in passing urine (stricture) or any affection of the kidneys or urinary bladder?
- (e) Any nervous symptom — *i. e.*, delirium, fits, giddiness, temporary insanity?
- (f) Intermittent, remittant or other fevers, for what duration and with what results?
- (g) Glandular swelling.
- (h) Rheumatism or gout.
- (i) Syphilis or other venereal disease.

VI. Have you met with any serious accident, injury or shock? If so, state particulars.

- VII. (a) Have your habits been strictly temperate?
- (b) What quantity and kind of alcoholic stimulants do you usually take daily?
- (c) Do you take any narcotic drug? If so, how much per day?

VIII. Have any of your near relatives suffered from consumption or other tuberculosis disease, cancer, asthma, insanity, epilepsy, diabetes or any other disease supposed to be hereditary?

Are your parents alive?	Age, if alive		Age at death.	Cause of death.
	Father.	Mother		
State as to your	Original	No. Dead,	Age at	Cause of
	No.		death.	death.
Brother				Age of
Sister				survivors-

X. (a) Has any assurance of your life ever been effected? If so, give name of company and approximate date of assurance and was it at ordinary or enhanced rate?

(b) Has any proposal for assurance of your life ever been declined, postponed, withdrawn or not completed? If so, give name of the company and date of proposal.

XI. Monthly premium proposed to be paid.

(Signature of Proposer.)

I certify that, I have read over (and explained) the above instructions and statements to the Proposer, and that the Proposer's signature was affixed in my presence.

(Station)
(Date.)

(Signature.)
(Designation.)

I do hereby declare that the foregoing statements, and those made by me to the Medical Officer, are true to the best of my knowledge and belief, and I have not withheld or concealed any circumstances with regard to which information has been required from me. I agree that the foregoing statements shall be the basis of the proposed contract for an insurance on my life, and that if it shall hereafter appear that I have wilfully made any untrue statement, and have fraudulently concealed any circumstance which I ought to have made shown, then all the premia which shall have been paid under the said contract shall be forfeited, and the contract rendered absolutely null and void.

(Signature of Proposer.)

I am of opinion that _____
 not suffering from disease likely to shorten life and that he ^{has} _____
 had serious disease of any kind likely to recur. _{has not}

I recommend Government to insure the life of _____
do not recommend
 at the ordinary rates of premium.

Judging from his appearance _____'s age is _____ years.

The above declaration was signed by the Proposer in my
presenee.

(Station)
(Date)

Signature of the Medical Officer.

FORM No. 2.

Travancore State Life Insurance,*Certificate by Proposer's Official Superior.*

I certify that I have known the Proposer (name)for..... years. that his age is about.....years and that for reasons stated below I consider his life isfor insurance.

He is in the permanent pensionable service of the Government and the pay on which insurance may be effected is Rs..... being the pay of his present appointment.

(Station).
(Date).

(Signature)
(Designation)

Here state eligible or ineligible.

The reasons for considering a life eligable or ineligible should be based on the physical development, general health, character and conduct of the Proposer as far as is known to the certifying officer.

N. B — This should be attached to the proposal and enclosed in a separate sealed cover addressed to the Account Officer.

FORM NO, 3.

Travancore State Life Insurance.

The Medical Examiner will be pleased to observe that his statement will be considered as strictly confidential, and should not under any circumstances be allowed to transpire. His report should therefore be immediately placed in an envelope, sealed and forwarded to the Durbar Physician.

Medical Examiner's Report.

On the health of
Holding the appointment of.....
Residence.....
Age. last birthday Race

- I. (a) Are you personally acquainted with the applicant ?
If so, how long have you known him/her ?
(b) Have you ever had professionally to attend upon him/
her ?

-
- (c) Are you satisfied on his/her identity ?
 (d) State minutely such personal marks and peculiarities as will enable the applicant to be identified hereafter.
-

- II. (a) Does he/she appear older than the stated age ?
 (b) Are his/her sight and hearing good ?
 (c) Does he/she show any signs of degeneration or premature age ? If so, what are they ?
-

III. (a) Measurements.

- | | |
|---|--------------------------------|
| Naked chest | During inspiration... ..inches |
| | On Expiration..... ..Do. |
| Naked abdomen at the level of navel... .. | ...inches. |
| Height and weight | Height. Feet. Inches. |
| | Weight. St. lbs. |
- (b) Has weight been increasing, stationary or decreasing ?
 (c) Are the general appearance and physical development normal ?
-

IV. From applicant's appearance

- (a) Do you observe any tendency to weakness for disease of any nature ?
 (b) Do you note any indication of past or present intemperance ?
-

V. Can you detect

- (a) Any enlarged lymphatic glands ?
 (b) Any evidence of anaemia ?
 (c) Any tremor of hands, lips or tongue ?
 (d) Any abnormality in knee jerk ?
 (e) Any abnormality in relative size and action of the pupils ?
-

VI. (a) Note the position and character of the impulse of the heart.

- (b) Does palpitation, percussio or auscultation indicate any abnormal condition of the organs of circulation ?
 (c) Are there any signs of arterial degeneration or of increased arterial tension ?
 (d) State rate and character of pulse Rate... Character...
 (e) Does palpitation, percussio or auscultation indicate any abnormality of the organs of respiration ?

VII. (a) Does your examination disclose anything abnormal in the condition of the stomach, liver spleen of the appendix or other abnormal or pelvic viscera?

(b) Is there any unhealthy condition indicated by the tongue, mouth or throat?

(c) Is the condition of the teeth satisfactory? Is there Pyorrhoea, alveolaris?

(d) Is a hernia present?

If so, state its nature and whether a suitable truss is worn?

VIII. (a) Is there indications of disease of the bladder, kidney, or urethra or of syphilis, gonorrhoea or other venereal disease?

(b) State the result of your examination of the urine Sp. Gr. Reaction. Is it healthy in appearance? Albumen..... Sugar (Urine must be passed at the time of the examination).

IX. Is there any evidence of disease of the brain spinal cord, or nerves?

X. *In the case of a female.*

(a) Is she pregnant?

(b) Are you satisfied from her answer to your questions that the uterine functions are in a health state?

(c) Do you believe the uterine adnexa normal and healthy?

XI. Has the applicant been vaccinated or has he/she had small-pox?

XII. Have you reason to suspect the candidate is or has been of intemperate habits?

XIII. Are there any circumstances connected with the personal or family history which in your opinion affect the life as an insurance risk?

XIV. As a result of your examination, are you of opinion that the candidate is

(a) eligible for life assurance,

(b) or ineligible.

- (c) or do you recommend acceptance at enhanced rates?
If so, by how many years above his stated age.
- (d) state your reasons for your opinion on question XIV as to eligibility, ineligibility or acceptance at enhanced rates,

I hereby certify that I have this day made a personal examination in private of the above-named applicant. Dated at..... the day of.....

Name.
Qualification.
Address.

FORM NO. 4. State Life Insurance.

POLICY No.....

Whereas _____
holding the appointment of _____
_____ hereinafter called the Insured, has contracted with the Government of Travancore for an endowment bonus of the sum of Rupees _____
on his own life, and has deposited a Proposal and Declaration dated the _____
and signed by him as the basis of such contract.

Now it is hereby declared that in consideration of the payment to the Account Officer of Travancore on the _____ day of _____ in the year _____ of rupees _____ being the first monthly premium and rupees _____ in every subsequent month, commencing with the month of _____ in the year _____ and ending with the month of _____ in the year _____ or until his death, whichever shall first occur in the manner prescribed in Rules framed by the Travancore Government in that behalf, the said Account Officer shall be subject and liable to the payment, on behalf of the Government of Travancore to the said _____ of the said sum of rupees _____ on his completing the age of 55 years and the surrender of his Policy, or in the event of his death before completing the age of 55 years, to his assignee or legal representatives after surrender of the Policy and after the production of satisfactory evidence of the death of the said _____

But this contract is made subject to the following proviso, *viz.*,—It shall be void, and the payment made by the Insured under it shall be forfeited, if the statements contained in the aforesaid Proposal and Declaration be untrue.

The date of birth of the Insured is hereby admitted to be _____

The _____ day of _____
Account Officer

N. B.—This policy is granted Subject to the Rules issued by the Government of Travancore relating to state Life Insurance.

FORM NO. 5.

State Life Insurance.

Policy No. _____

Where as _____ holding the appointment of _____ hereinafter called the Insured, has contracted with the Government of Travancore for an endowment bonus of the sum of Rupees _____ on his own life and has deposited a Proposal and Declaration, dated the _____ and signed by him as the basis of such contract and whereas, on the recommendation of the Durbar Physician, it has been resolved to accept his application subject to an addition of _____ years to his age.

Now it is hereby declared that in consideration of the payment to the Account Officer of Travancore on the _____ day of _____ in the year _____ of Rupees _____ being the first monthly premium and Rupees _____ in every subsequent month commencing with the month of _____ in the year _____ and ending with the month of _____ in the year _____ or until his death, whichever shall first occur, in the manner prescribed in Rules framed by the Travancore Government in that behalf, the said Account Officer shall be subject and liable to the payment on behalf of the Government of Travancore, to the said _____ of the said sum of Rupees _____ on his completing the age of 55 years and the surrender of his policy, or in the event of his death before completing the age of 55 years, to his assignees or legal representatives after surrender of the policy and after the production of satisfactory evidence of the death of the said :

Provided that, in addition to the said amount of Rupees _____ he shall be entitled to receive Rupees _____ for every year he lives after the date of the payment of the first premium; and provided further that on his actually attaining the age of fifty-five, the bonus payable shall be Rupees _____

But this contract is made subject to the following proviso, viz.,—It shall be void and the payment made by the Insured under it shall be forfeited, if the statements contained in the aforesaid Proposal and Declaration be untrue.

The date of birth of the Insured is hereby admitted to be—

The assumed age is _____

The _____ day of _____
Account Officer.

N B —This policy is granted subject to the Rules issued by the Government of Travancore relating to State Life Insurance.

FORM NO. 6.

State Life Insurance.

Premium Receipt Book.

Policy No. _____

Issued to _____

Holder of Policy No. _____ *dated* _____ *for Rs ()*
the monthly premium being _____
Account Officer.

State Life Insurance.

Account of premia paid on account of Travancore State Life Insurance Policy No. for Rs.

Month for which Premium is paid	Amount of Premium paid	Signature of officer receiving the Premium.	Date of payment.

APPENDIX 36.*(See chapter 22 Article 842)***Rules for the Travancore State Life Insurance.****(PUBLIC BRANCH.)**

1. The Government reserve to themselves the right to add to or modify these rules and the rates contained in the tables appended thereto at any time, but such addition or modification shall have no retrospective effect as regards any contract effected before the date of such alteration.

2. In these Rules :—

The term “Proposer” means the person whose life is proposed to be insured.

The term “Insured” means the person who has insured his life under these rules.

The term “Account Officer” means the “Chief Account Officer of the Government of Travancore.”

The term “Policy” means the written document containing the contract for the payment under these rules of a certain sum of money on the occurrence of the event specified therein in consideration of the premium paid by the insured.

The term “Premium” means the periodical payment made by or on behalf of the insured for any policy.

Management.

3. (a) The scheme of Life Insurance for the non-official public shall be kept separate from the scheme for the Travancore Government officials.

(b) The scheme shall be managed by the Account Officer assisted by one of his Assistants

(c) The accounts and other books of the non-official scheme shall be kept separately from those of the official branch.

(d) All receipts and disbursements of this scheme shall be carried to a separate head of account, and funds belonging to this account shall, at the end of each quarter or at other convenient periods, be invested in the Government Savings Bank or in such other manner as Government deem fit

(e) The accounts of the fund shall be audited annually and a balance sheet will be published in the Travancore Government Gazette.

Guarantee.

4. The Government guarantee the payment of the sums insured under these rules without reference to the Insurance Fund as such.

Who are eligible to insure under these rules.

5. Only persons who are natives of the Travancore State or are permanent residents therein shall be eligible for insurance, under these rules.

Nature and maximum and minimum limits of Policies.

6. Any person may obtain Insurance Policies on his own life for a minimum of Rs. 100 or multiples thereof up to a maximum of Rs. 5,000 according to one or more of the schemes shown in tables I to V appended hereto.

NOTE:—1. Women are eligible to take policies under tables III, IV and V only, but in their cases a load of five years, as explained below, shall be added. Women above 40 are not eligible to take policies under tables III and IV and those above 45 under table V.

Explanation. Under Endowment Assurance tables the addition of a load of five years means that if a woman of say 30 years of age takes out a policy payable at 50 or previous death, she shall be treated for the purpose of calculating premium as a woman of 35 taking out a policy payable at 55 or previous death.

NOTE:—2. Lives exposed to extra risk on account of hazardous occupation by employment in the Electrical or Military Department, may be accepted and charged an extra live per cent premium provided the lives are otherwise eligible, the extra premium ceasing as soon as the hazardous occupation is given up.

Procedure for applying for Insurance.

7. Any person who wishes to insure his life under these rules shall obtain the requisite proposal form (*Vide* Form I) free of cost, from any Divisional or Sub Treasury, authorised agents and Insurance Office on application either by letter or in person.

8. The proposer will fill up and sign the form and attach to it a certificate signed by a Government employee in the superior service drawing a pay of not less than Rs 20, or a member of either the Sri Mulam Assembly or the State Council, a member of the Municipal Council or Panchayat Court, or by a High Court Vakil, stating the native Village, Pakuthy and the Taluk of the proposer.

NOTE.—The person granting the certificate should record in his own hand some distinctive physical mark which would enable the proposer to be identified.

Every proposer shall also attach to the proposal a Treasury receipt for having remitted a sum of Rupees three towards initial deposit, which sum will be adjusted towards the first premium in case the proposal is accepted or refunded in case of rejection. It will, however, be forfeited in case the proposal is cancelled on account of any default on the part of the proposer. He will then

send the proposal with its accompaniments to the Account Officer who will arrange for the same being sent to the Officer (possessing the qualification referred to in Rule 9 below) in charge of the Government Hospital or Dispensary which is nearest to the proposer's ordinary place of residence and inform the proposer. The proposer will then appear before the Medical Officer for examination.

NOTE :—A document of the kind referred to in the Note at the foot of the proposal from in proof of age should be produced soon after the proposal is accepted.

Medical Officers competent to grant certificates.

9. Sub-Assistant Surgeons of not less than 5 years' standing attached to the nearest Government Hospital or Dispensary in the case of proposals for Rs. 500 and below, and medical graduates of not less than 2 years' standing or Sub Assistant Surgeons or Apothecaries who have been promoted as Assistant Surgeons attached to the nearest Government Hospital or Dispensary in the case of proposals of above Rs. 500 and up to Rs. 3,000 are competent to examine proposers for life assurance in the Public Branch. But for proposals of assurance of above Rs. 3,000 the examination shall be conducted by a medical graduate not below the rank of a Deputy Surgeon in the Government Medical Department.

Medical Examination.

10. On receipt of a proposal and on the proposer appearing for the examination the Medical Officer will proceed to examine him only after satisfying himself as to the identity of the proposer (1) by verifying the personal marks of identification, if any, given in the certificate to be attached to the proposal and (2) by getting him identified by a witness known to him. The Medical Officer will, after examination, enter fully the answers to the several questions contained in the medical report form and after recording his opinion as to the eligibility of the proposer for insurance and inserting the name of the identifying witness in the place provided for it in the certificate, sign and forward the report to the Account Officer enclosed in a sealed cover.

Fee for medical examination.

11. The medical officer will be entitled to receive on presentation of monthly bills a fee of Rs. 2 each on proposals for assurance of Rs. 500 and below, a fee of Rs. 4 each on proposals for assurance of above Rs. 500 but not exceeding Rs. 3,000 and Rs. 7 each for assurance exceeding Rs. 3,000. He may claim fees in respect of all the examinations conducted by him during any one month, after the close of the month. The bill should be submitted to the Account Officer for countersignature. Such countersigned bills may be presented at the Treasury for encashment.

Issue of Policy and payment of first Premium.

12. When a proposal for life Insurance has been accepted, due notice thereof in writing shall be arranged to be sent by the Account Officer without delay to the proposer calling upon him to pay into any Government treasury the first monthly, quarterly, half yearly or the yearly premium (less advance *Vide* Rule 8, *supra*) as has been agreed upon, within 30 days from the date of notice and to forward the treasury receipt therefor to the Account Officer. On receipt of the said treasury receipt, a life insurance policy shall be prepared in the appropriate policy form appended to these rules and signed by the Account Officer. It shall then be forwarded to the insured together with a receipt book for recording subsequent receipt of premium. If the proposal has been rejected or otherwise dealt with, the fact will be intimated to the proposer by the Account Officer.

13. (a) The age of the proposer for the purpose of the issue of a policy shall be taken to be the age at his last birthday or the next birthday whichever may be the nearer to the date on which the first premium has been paid. If it be equidistant it shall be taken to be the age at his last birthday.

(b) Evidence in support of age must precede the issue of the policy. A document in any one of the following forms will be accepted as sufficient proof of age stated in the proposal :

(i) Horoscope or baptismal certificate original or certificates issued by the Birth and Death Registrars.

(ii) Extract from the above duly certified and attested by a Magistrate.

(iii) English School Leaving Certificates, Vernacular School Leaving Certificates and Teachers' Licenses issued by the Education Department.

(iv) Transfer certificates of recognised schools and colleges.

(v) Extracts from admission register maintained in recognised schools and colleges.

(vi) Service books or service rolls in original or extracts thereof.

(vii) Date of birth given in the Civil List published by Government in the case of gazetted officers.

(viii) Extracts of Enrolment Register maintained in the Law Courts.

(ix) Declaration by two respectable persons, preferably close relatives executed before a Magistrate or Sub Registrar or a gazetted officer in the Travancore Government Service on receipt of a pay not below Rs. 100.

NOTE.—Extracts of documents as per items (v) and (vi) and document as per item (ix) should be prepared on eight anna general stamp paper and item (viii) on 3 1/2 chs copying sheet

Life insurance contract takes effect from the date of first payment.

14. A life insurance contract shall have effect from the date of payment of the first instalment of the insurance premium notwithstanding the issue of a policy on a different date. If the first instalment is not paid within the time specified in Rule 12 it will however be accepted (1) within 3 months if accompanied by an ordinary medical certificate and (2) within one year accompanied by a detailed medical certificate (*Vide* note). If it is not paid within one year as specified above, the proposal shall be treated as having been cancelled. The proposer has to meet the cost of such medical examination which will be Re. 1 for an ordinary medical certificate and Rs. 2 for a detailed one.

NOTE :—An “ordinary” medical certificate states in general terms whether a candidate is in good health or not and whether he is eligible for insurance, *e.g.* “This is to certify that I have examined..... and find that he has no signs of organic disease and that he is in a fit state of health for insurance.”

A detailed medical certificate gives the result of examination of every part of the body separately and in detail, as in the medical report attached to these rules (Form No. III).

Payment of subsequent premium.

15. (a) Instalments of the insurance premium for each subsequent month, quarter, half-year or year as has been agreed upon by the insured, shall fall due to be paid on the first day beginning the month, quarter, half-year or the year. The officer in charge of the Treasury into which the premium is paid shall acknowledge the payment under his initials and date in the receipt book produced therefor. The monthly, quarterly, half-yearly, or yearly instalments by which the insured at first agrees to pay premium, may be changed to any other at any time to suit his convenience by applying to the Account Officer.

(b) In cases in which premium is paid monthly, quarterly or half-yearly the balance of the year's premium, if any, will be deducted from the sum assured before it is paid.

(c) An insured who is in the service of Travancore Government may pay his premium by deduction from his monthly salary bill. But, it is essential that the payment should be made on or before the due date whether by deduction from his pay or in cash.

16. A grace of 15 days for monthly and quarterly payments, 30 days for half-yearly payments and 60 days for yearly payments is, however, allowed.

Lapse of Policy.

17. A life insurance policy, the premium due on which has not been paid in the manner provided in Rules 15 and 16, shall lapse and all claims to the sum assured by it be forfeited. But, it shall not lapse if the insured dies within the period of grace and the sum assured by it shall be paid to his nominee or legal heirs declared as such by a competent Court of Law in the Travancore State after deducting the premium and other sums, if any, due from him.

How a lapsed policy may be revived or surrender value secured.

18. A lapsed policy may be revived on payment of all arrears of premium with compound interest calculated from the first due date to the date of payment, at 9 per cent per annum subject to a minimum of two annas as noted below :—

(1) If the application for revival is made within six months from the date of lapse it should be accompanied by a declaration in prescribed form signed by the insured before a Magistrate or any other Gazetted officer of the State to the effect that the insured continues to be in good health.

(2) If the period of lapse is more than six months but not exceeding a year, a lapsed policy irrespective of the amount of assurance can be revived by production of an ordinary medical certificate obtained from a Medical Officer in independent charge of any Government Hospital or Dispensary or a Medical Graduate employed under the Government, on payment of a fee of Rs. 3.

(3) But, if the period of lapse is more than one year and within two years, a satisfactory detailed medical certificate as contemplated in Rule 10 should be obtained from a competent medical officer as provided for in Rule 9 after paying a fee of Rs. 4.

If a lapsed policy is not revived as provided for above, a surrender value as detailed below may be obtained on application to the Account Officer to whom the policy should be surrendered ;

but the surrender value will not include any interest on the paid up premia :—

- | | |
|---|------------------------------------|
| 1. Policies of not more than three years' duration ... | No surrender value. |
| 2. Policies of more than three years' but less than six years' duration ... | 35 per cent of the paid up premia. |
| 3. Policies of 6 years and above ... | 40 per cent of Do. |

NOTE:—If the surrender value admissible under this rule is not claimed within a period of 5 years from the date of the lapse of the policy, it will be forfeited to Government.

Conditions of issue of paid-up Policies.

19. (1) If surrender values on lapsed policies are not claimed as provided for in Rule 18, fully paid-up policies will be issued in all cases where the sum assured will not fall short of Rs. 100.

(2) An Endowment policy or a Whole-Life policy where premium is limited may be exchanged for a fully paid-up policy, the amount of which shall bear the same proportion to the original amount assured as the aggregate of the premia paid bears to the amount payable if the insured lives till he completes the stipulated age.

(3) A lapsed Whole-Life policy may be exchanged for a fully paid-up policy the amount of which will be intimated on application.

Further Insurance.

19. (a) An insured who has already taken a policy in the Public Branch of the State Life Insurance may, if he desires, to insure further, put in a fresh proposal following the same procedure laid down in Rules 7 and 8. In case the proposal is made within three months from the date of the last medical examination, no fresh medical certificate will be required, but a declaration by the proposer that he is in good health should be furnished. If the application is made within six months from the above date an ordinary medical certificate as contemplated in Rule 14 will be required. If the application is made six months after the date of last medical examination, a fresh detailed medical examination will be necessary.

NOTE.—This rule shall apply to those whose original proposals have been accepted at ordinary rates.

Payment of Policies.

20. The amount assured by a policy issued under these rules, if it is an *Endowment Policy*, shall be paid to the insured after its maturity in the ordinary course. If it is a *Whole Life Policy* or in cases of endowment policies in which the claim arises by death, the payment will be made to the surviving registered nominee of the insured (*Vide* Rule 21) or his legal heirs as the case may be, on production of the Policy.

NOTE.—Policies are not rendered void by death from suicide if they have been in force for at least one year.

Registry Nomination.

21. An insured person may assign his policy to another or nominate any person to receive the amount assured by it in case of his death. Such assignment, or nomination made in the form prescribed, shall be registered in the Insurance Office and the amount assured by the policy may be paid to such assignee or nominee on satisfactory proof of death of the insured and production of the policy provided that no notice to the contrary is served on the Account Officer by a competent Court of Law. Should the policy mature in the ordinary course during subsistence of such assignment or nomination the amount of an assigned policy will be paid to the assignee unless otherwise provided for in the assignment.

In the event of death of the insured before an assignment of his policy or a nomination therefor has been recognised by the Account Officer, the sum assured by it may be paid on production of the policy to such person or persons whom the Account Officer after reasonable enquiry finds to be entitled to receive it provided that the sum payable does not exceed Rs. 2,000. In all other cases the amount assured shall be paid to legal heirs declared as such by a competent Civil Court in Travancore and on production of the policy.

NOTE.—1. The Insurance Office will not admit or express any opinion as to the form, legality, validity or effect of an assignment and the insured shall satisfy himself on those points before he submits the assignment for registration. A fee of Re. 1 is levied for registering an assignment made in favour of any one other than the wife, children or parents of the insured.

NOTE.—2. An authenticated extract of the mortuary register of the place where the insured died and the statement of two respectable persons who have personally attended the cremation or the burial of the dead body of the insured may be considered sufficient proof of death.

22. When the person nominated dies before the insured, the nomination becomes *ipso facto* void and the heirs of the nominee will have no claim.

When more than one person are nominated, the sum assured will be payable to all of them jointly or to survivors at the date of death of the insured. The heirs of the nominees dying before the insured will not be recognised.

An insured person making nomination may cancel it or make a different nomination at any time.

An assignment once registered shall not be cancelled without the consent of the assignee. In the case of death of the assignee during the currency of a policy, the rights of the assignee devolve upon the legal heirs of the assignee.

Loans.

23. Loans on policies are granted on the following conditions —

(1) Advances applied for will be for adjustment towards premium due by the insured.

(2) Such advances will be limited to the surrender value or one year's premium whichever is less.

(3) Interest on such advances will be recoverable in cash at 3 cash per rupee per mensem and should be paid in six months. Double the rate of interest specified above will be charged on overdue interest.

(4) Policy in respect of which advances are asked for should have been in force for at least one year at the time of application.

(5) Advance will be treated as primary charge on the sum assured and will be deducted at the time of settlement of claim, but it is open to the borrower to repay the loan in cash at any time before the policy becomes a claim.

Miscellaneous.

24. An actuarial valuation of the assets and liabilities of the Fund of the Life Insurance Scheme, Public Branch, shall be made once in five years.

25. All matters regarding insurance cases shall be treated as strictly confidential in all offices.

26. If an insured should lose his policy a duplicate thereof may be issued to him only after the advertisement of the loss in the Government Gazette and after the execution of an indemnity bond to the satisfaction of the Account Officer. A penalty of Rupee one has also to be paid.

27. If an insured should lose his premium receipt book, a duplicate thereof may be issued to him on his paying a penalty of Rupee one.

28. False information furnished by a proposer or an insured or production of any false evidence in the matter of the insurance of his life or other points connected therewith shall render his policy null and void and the premia paid by him shall be forfeited.

29. The decision of Government shall be final in all matters connected with the Public Branch.

Travancore State Life Insurance. Public Branch.

FORM I.

Name of helper Proposal No.
 Form of application for insurance to be filled up by the
 person who proposes to insure.

Your full name
 Occupation
 Your caste
 Full address
 Father's name

Where were you born

Veedu
 Muri
 Taluk
 Division

What is your date of birth?

Day
 Month
 Year

What evidence do you produce in support of
 your date of birth?
(Vide Note at foot.)

What is the amount for which you propose to
 insure? *(The amount of Insurance must
 always be a multiple of Rs. 100.)*

Rupees

Under what table?

Note:— Please fill up the next column
 also if proposal is under Table II,
 III or IV.

Table No.

If under Table II or IV, state the number of
 years for which you wish to pay the
 premium.

Years

If under Table III, state at what age the policy is intended to mature, whether at age 45, 50, 55, or 60.

Payable at age

If under Table V, at what age of child is the Policy intended to mature.

Years

Number of annual payments to be made

Years

How are the premia payable? Monthly
Quarterly, Half-yearly or Yearly?

"Have you ever put in a proposal in the Travancore State Insurance or any other Insurance Company and if so with what result?"

At what place do you wish to be examined?

Name of place
Taluk
Division

Questions to be answered in the case of Children's
Endowment Proposals—(Table V.)

Name of child in full

Date of birth day month year

Age of child Relationship of proposer to child

I hereby propose to insure my life as per particulars furnished above and I further bind myself to abide by all the Rules framed by the Travancore Government in this behalf and all the orders issued by the Account Officer in conformity therewith.

Place

Date

*Signature of
Proposer.*

NOTE.—As evidence in support of age must precede the issue of Policy, you are requested to kindly furnish this office with the same in any one of the following forms :—

1. The Horoscope or the Baptismal Certificate *in original* which will be returned as soon as done with.
2. Extract from above duly certified and attested by a Magistrate, or
3. Declaration by two respectable persons preferably your close relatives, executed before a Magistrate or a Sub-Registrar or an Officer of the Travancore Government on receipt of pay not below Rs. 100.

FORM II.

Certificate of Domicile.

I hereby certify thatson of.....
who proposes to insure his life is a native.....Muri.....
TalukDivision of

Travancore by domicile.

He bears the following personal physical marks of identification.
He is sober and temperate in his habits.

1.
2.
3.

Place.....

Date

Signature
Designation

NOTE.—1. This certificate may be signed by

- (i) a Government employee,
- (ii) a member of the State Council,
- (iii) a member of the Sri Mulam Assembly,
- (iv) a member of the Municipal Council,
- (v) a member of the Panchayat Court, or
- (vi) a High Court Vaki.

2. The distinctive physical marks of identification of the proposer should be carefully recorded.

3. The words 'Travancore by Domicile' or 'Miri Division,' may be scored out according as the proposer is a native of Travancore by birth or domicile. A proposer may be regarded as a "Native of Travancore by domicile" if he answers to the following definition :—

By the term "Native of Travancore by domicile" shall be understood, a person who has voluntarily fixed the habitation of himself and his family in the Travancore State not for a mere special or temporary purpose but with the present intention of making it his permanent home. A continued residence for five years shall be a *prima facie* evidence of having acquired a domicile.

FORM III.

Personal Statement and Medical Report.

INSTRUCTIONS TO MEDICAL OFFICERS.

1. The Medical Officer is requested to see all the questions are fully answered before the Medical Report is transmitted to the Account Officer. Ticks and dots should be strictly avoided.
2. The Medical Report should be held strictly confidential.
3. Soon after the Medical Examination is over, the Medical Report should be enclosed in a sealed cover, marked strictly confidential and forwarded to the Account Officer, Trivandrum.
4. The Medical Officer should satisfy himself of the identity of the proposer before he examines the candidate for Insurance.
5. The class in which the candidate is placed has to be noted clearly.

Name of applicant.

Class of Assurance.

Age (by appearance).

Amount.

Caste.

1. (a) Are you personally acquainted with the applicant?
 (b) Are you satisfied that the person described in the proposal and domicile forms is the same as the one now appearing before you?
 Name of identifying witness.

2. Has the applicant ever suffered from any complaint of the head, a severe headache, fits, insanity, etc.,?

Of the chest, a persistent cough, palpitation, fainting, spitting of blood, asthma, etc.,?

Of the stomach, liver or bowels such as indigestion, jaundice, diabetes, dysentery, piles, fistula, appendicitis and dropsy?

Fever such as malaria, typhoid etc.,?
 When was the last attack?

3. Has the applicant had syphilis, gout, rheumatism or rheumatic fever?

If so, what joints or organs of the body were affected?

4. Does he drink wines, spirits or malt liquors?

Is he addicted to the use of narcotic drugs?

Does he smoke tobacco? If so, to what extent?

5. Has he insured in the State Insurance or in any other Insurance Company? If so, was it accepted at ordinary rates?

Was he ever rejected or postponed? If so, is the applicant aware of the cause why it was rejected or postponed?

FAMILY HISTORY.

The Medical Officer is requested to give the specific cause of death, avoiding general terms as "Cold", "Fever", "Debility", "Child-birth" &c.

	If alive.		If dead.		Duration of illness.
	Present age.	State of health.	Age at death.	Cause of death.	
Father,					
Mother.					

	Original Number	Number alive	Ages.	State of health.	Number dead.	Ages.	Cause of death.	Duration of illness.
Brothers.								
Sisters								

6 What is the proposer's general configuration and physical development?

Height	Feet... ..	Inches... ..
Weight	Stones	Lbs
Measurements	Full expiration.	Inches. ..
	Full inspiration.	Inches.....
	Round the abdomen	
	over navel ..	Inches

7. Do you consider the weight to be in proportion to his height and age?

8. Is his appearance that of a person of the age stated? If not, state his age by appearance.

9. *Respiration.*

- (a) Is his chest well formed and does it expand freely on inspiration?
- (b) Are there physical signs of any abnormality of the Respiratory System?
- (c) Give the Resonance and character of breath sounds and number of respirations per minute.
- (d) Is there any huskiness of voice?

10. Have you examined by percussion and auscultation "Under the Dress" so as to ascertain the state of heart?

(a) State position of the apex beat.

(a)

(b) The character of the heart sounds.

(b)

11. *Circulation.*

- (a) Are the blood vessels free from disease?
- (b) What is the number and character of the pulse?
- (c) Is it equal on both sides?
- (d) Is there any evidence of arterio-sclerosis?
- (e) Blood pressure Systolic
 Diastolic

- 1. Instrument used.
- 2. The method adopted.

NOTE.

The blood pressure should be taken in all cases where the proposal is for above Rs. 1,000.

12. *Digestion.*

- (a) Are the throat, teeth and gums in a healthy condition?
- (b) Have you examined the regions of the stomach, liver, spleen, bowels and other abdominal viscera? Do you suspect any disease of these organs? Give particulars.
- (c) Is there hernia? If so, is it reducible and is a well adjusted truss worn?

13. *Urinary and Genital Organs.*

- (a) Are these apparently in a healthy condition?
- (b) Is there any evidence of calculus, stricture or gravel?
- (c) Is hydrocele present?
- (d) Was urine passed in your presence?

Colour
Specific
gravity
Re-action
Sugar
Albumen.

Tests used
for each.

- (e) Has the life ever taken a course of antisyphilitic treatment?

14. *Nervous System.*

(a) Is there any evidence of disease of the brain, spinal cord or nerves?

(b) Are the knee jerks and pupil reflexes normal?

(c) Are there any tremours of the hands, lips or tongue?

(d) Is there any affection of the eyes or ears?

15 (a) Has he had Small-pox or has he been successfully vaccinated?

(b) Date of last vaccination.

16. What other defect in his health or constitution do you notice besides those elicited by the above examination?

17. Are there any other circumstances connected either with the personal or the family history which in your opinion, affect the life as an insurance risk?

18. As a result of your examination are you of opinion that the applicant is an eligible life for insurance and if so the class in which he may be placed.

19. If you do not consider the life eligible, please state reason.

Declaration to be signed by the Proposer in the presence of the Medical Officer who should see that it is so signed.

I do hereby declare that the proposal statements and those made by me to the Medical Officer, are true to the best of my knowledge and belief and I have not withheld or concealed any circumstance with regard to which information has been required from me. I agree that the foregoing statements shall be the basis of the proposed contract for an insurance on my life, and that if it shall hereafter appear that I have wilfully made any untrue statement, or have fraudulently concealed any circumstance which I ought to have made known then all the premiums which shall have been paid under the said contract shall be forfeited and the contract rendered absolutely null and void.

Date.

Signature of Proposer.

I hereby certify that I have this day made a Personal examination of the above named applicant whose signature is affixed to the above declaration before me.

Date at this day of month 19

Signature of examining Medical Officer.

Name, Qualifications and address.

Account Officer.

FORM V.

Whole Life Policy No.

LIMITED PAYMENTS.

Whereas.....son of.....(hereinafter called the Insured) has contracted with the Government of Travancore for payment after his death of the sum of rupees(.....and has deposited a proposal and declaration dated... and signed by him, as the basis of such contract.

Now it is hereby declared that in consideration of the payment to the Account Officer of Rsbeing the first monthly, quarterly or half-yearly instalment of the first annual premium of Rson the day of in the year and of the remaining instalments thereof and the subsequent annual premiums of Rs to be paid commencing from the day of the month of.....in the year..... and ending with the day of the month of in the year..... or until his death whichever shall first occur in the manner prescribed in Rules framed by the Travancore Government in that behalf, the said Account Officer shall be subject and liable to payment, on behalf of the Travancore Government, of the said sum of Rsto his nominees by will or other document registered in the Account Office and failing such nominees, to his legal heirs after surrender of the policy and after the production of satisfactory evidence of the death of the said.....

But this contract is made subject to the following proviso viz, it shall be void and payment made by the Insured under it shall be forfeited if the statements contained in the aforesaid Proposal and Declaration be untrue.

The date of birth of the Insured is hereby admitted to be.....

Trivandrum,

The.....day of... 19 ..

Account Officer.

FORM VI.

Endowment Policy No.....

Whereasson of..... (hereinafter called the Insured) has contracted with the (Government of Travancore) for an endowment of the sum of Rs. ().on his own life and has deposited a Proposal and Declaration datedand signed by him as the basis of such contract.

Now it is hereby declared that in consideration of the payment to the Account Officer of Rupees being the first monthly, quarterly and half yearly instalment of the first annual premium of Rs.on the day ofin the year and of the remaining instalments thereof and the subsequent annual premiums of Rs.to be paid commencing on the day of the month ofin the yearand ending with the day of the month ofin the yearor until his death whichever shall first occur in the manner provided in the rules framed by the Travancore Government in that behalf, the Account Officer shall be subject and liable to payment on behalf of the Travancore Government, of the said sum of Rs.on his completing the age of years and on the surrender of his Policy, or in the event of his death before completing the age of years to his nominees by will or other document registered in the Account Office and failing such nominees to his legal heirs after surrender of the policy and after the production of satisfactory evidence of the death of the said insured.....

But this contract is made subject to the following proviso, viz., it shall be void and the payment made by the insured under it shall be forfeited if the statements contained in the aforesaid Proposal and Declaration be untrue.

The date of birth of the Insured is hereby admitted to be.....

Trivandrum,
The ... day of, 19

Account Officer.

FORM VII.

Policy No

ENDOWMENT FOR CHILD.

Whereas son of (hereinafter called the Insured) has contracted with the Government of Travancore for an endowment of the sum of Rupees() for the benefit of (hereinafter called the nominee) and has deposited a Proposal and Declaration dated the and signed by him as the basis of such contract.

Now it is hereby declared that in consideration of payment to the Account Officer of Rupees being the first monthly, quarterly or half yearly instalment of the first annual premium of Rs. on the day of in the year and of the remaining instalments thereof and the subsequent annual premium of Rs. to be paid commencing on the day of in the year and ending with the day of in the year in the manner prescribed in rules framed by the Travancore Government in that behalf, the Account Officer shall be subject and liable to pay on behalf of the Travancore Government the said sum of Rs. to the said Insured on satisfactory proof given of the attainment by the aforesaid nominee of the age of years, provided that if the said Insured die before the attainment by the said nominee of the age of years, this Policy shall become fully paid up Policy for the full sum endowed maturing for payment on the attainment by the aforesaid nominee of the age of years, and should the said nominee die before attaining the age of years, the amount of the premium paid in respect of the endowment shall be returned to the said Insured or to his nominees by will or other document registered in the Account Office and failing such nominees, to his legal heirs after surrender of the Policy and after the production of satisfactory evidence of death in either case.

But this contract is made subject to the following proviso, viz , it shall be void and the payment made by the Insured under it shall be forfeited if the statements contained in the aforesaid Proposal and Declaration be untrue.

The dates of birth of the Insured and the nominee are hereby admitted to be and

Trivandrum.

The day of 19 .. .

Account Officer.

TABLE I.
Whole Life Assurance.

This assurance provides any required sum at the death of the Insured whenever it may happen. These Policies afford an easy and economic means of making provision for family and other dependents, in the event of early death of the insured person.

TABLE I.

PREMIUMS PAYABLE UNTIL DEATH FOR THE ASSURANCE OF
RS. 1,000 TO BE PAID AT DEATH ONLY.

With profits

Age of the proposer.	Premium.						Age of the proposer.	Premium					
	Yearly.		Half Yearly.		Quarterly.			Yearly.		Half Yearly		Quarterly.	
	Rs.	A.	Rs	A.	Rs	A.		Rs.	A.	Rs.	A.	Rs.	A.
20	21	15	11	0	5	8	33	32	1	16	1	8	1
21	22	8	11	4	5	10	34	33	2	16	9	8	5
22	23	2	11	9	5	13	35	34	4	17	2	8	9
23	23	12	11	14	5	15	36	35	7	17	12	8	14
24	24	6	12	3	6	2	37	36	11	18	6	9	3
25	25	1	12	9	6	5	38	38	0	19	0	9	8
26	25	13	12	15	6	3	39	39	7	19	12	9	14
27	26	10	13	5	6	11	40	40	14	20	7	10	4
28	27	7	13	12	6	14	41	42	6	21	3	10	10
29	28	4	14	2	7	1	42	44	0	22	0	11	0
30	29	2	14	9	7	5	43	45	11	22	14	11	7
31	30	1	15	1	7	9	44	47	8	23	12	11	14
32	31	1	15	9	7	13	45	49	6	24	11	12	

Example.—A person aged 25 years may secure a policy for Rs. 1,000 payable at his death by paying a premium annually of Rs. 25-1-0 or half-yearly Rs. 12-9-0 or quarterly Rs. 6-5 0.

A policy under this table affords an easy and convenient means of providing for family and other dependents in the event of the death of the insured person whenever that may happen.

TABLE II.**Whole Life Insurance by Limited Payments.**

Under this Scheme the policies are payable at death ; but the premiums cease at the end of a specified term of years 10, 15, 20, 25 or 30. After that no more premiums are to be paid. These Insurances are therefore specially adapted to the requirements of those who may not wish to undertake the responsibility of paying premium in their advanced age owing to their diminished earning capacity.

TABLE II.
PREMIUMS PAYABLE FOR A LIMITED NUMBER OF YEARS TO ASSURE RUPEES 1,000 AT DEATH
With profits

Age	10 Years.			15 Years.			20 Years.			25 Years.			30 Years.		
	Yearly	Half yearly	Quarterly	Yearly	Half yearly	Quarterly	Yearly	Half yearly	Quarterly	Yearly	Half yearly	Quarterly	Yearly	Half yearly	Quarterly
20	Rs. 52	Rs. 13	Rs. 4	Rs. 39	Rs. 9	Rs. 3	Rs. 32	Rs. 8	Rs. 2	Rs. 28	Rs. 7	Rs. 3	Rs. 26	Rs. 6	Rs. 2
21	53	13	4	39	9	3	32	8	4	29	7	3	26	6	2
22	54	13	4	40	9	3	33	8	4	29	7	3	27	6	2
23	54	13	4	40	9	3	33	8	4	29	7	3	27	6	2
24	55	13	4	41	9	3	34	8	4	30	7	3	27	6	2
25	56	13	4	41	9	3	34	8	4	30	7	3	28	6	2
26	57	13	4	42	9	3	35	8	4	31	7	3	28	6	2
27	58	13	4	43	9	3	36	8	4	31	7	3	29	6	2
28	59	13	4	44	9	3	36	8	4	32	7	3	29	6	2
29	60	13	4	45	9	3	37	8	4	32	7	3	30	6	2
30	61	13	4	45	9	3	38	8	4	33	7	3	31	6	2
31	62	13	4	46	9	3	39	8	4	34	7	3	31	6	2
32	63	13	4	47	9	3	40	8	4	34	7	3	31	6	2
33	64	13	4	48	9	3	41	8	4	35	7	3	31	6	2
34	66	13	4	49	9	3	42	8	4	36	7	3	31	6	2
35	67	13	4	50	9	3	43	8	4	37	7	3	31	6	2
36	68	13	4	51	9	3	44	8	4	38	7	3	31	6	2
37	70	13	4	52	9	3	45	8	4	38	7	3	31	6	2
38	71	13	4	53	9	3	46	8	4	39	7	3	31	6	2
39	72	13	4	55	9	3	47	8	4	40	7	3	31	6	2
40	74	13	4	56	9	3	48	8	4	41	7	3	31	6	2
41	75	13	4	57	9	3	49	8	4	42	7	3	31	6	2
42	77	13	4	58	9	3	50	8	4	43	7	3	31	6	2
43	79	13	4	60	9	3	51	8	4	44	7	3	31	6	2
44	80	13	4	61	9	3	52	8	4	45	7	3	31	6	2
45	82	13	4	63	9	3	53	8	4	46	7	3	31	6	2
46	83	13	4	63	9	3	54	8	4	47	7	3	31	6	2
47	85	13	4	63	9	3	55	8	4	48	7	3	31	6	2
48	87	13	4	63	9	3	56	8	4	49	7	3	31	6	2
49	89	13	4	63	9	3	57	8	4	50	7	3	31	6	2
50	91	13	4	63	9	3	58	8	4	51	7	3	31	6	2

Example—A person aged 30 may, by stipulating to pay an annual premium of Rs 61-7-0, 47-13-0, 38-4-0, 34-3-0 or 31-11-0 during the period of 10, 15, 20, 25 or 30 years respectively, secure a policy for Rs 1,000 payable at his death whether that happens during or after the stipulated period. The premiums may be paid also half-yearly or quarterly as may be found convenient in the manner set down in the table.

This form of Life Insurance has the advantage of enabling a person to secure a family provision during the most active earning period of his life and to be relieved of all anxiety in old age.

TABLE III.

Endowment Assurance.

These assurances provide any required sum on the assured attaining a selected age or at his death if he dies previously. These contracts therefore make provision for the insured person himself in his old age on retiring from work, and also provide for his family and other dependents should he die early.

Endowment assurances form an increasing majority of the policies taken out by the insuring public.

They are deservedly *most popular, for, there is no better, surer or more profitable means of investing small sums for the desirable objects referred to above.* By fixing the age at which the policies will mature at 45, 50, 55 or 60 these policies can be adapted to the peculiar requirements of each individual case.

TABLE III.

THE ENDOWMENT ASSURANCE POLICY (WITH PREMIUMS)

Annual Premiums for the Assurance of Rs 1,000 to be paid at a specified age or at death, if earlier.

Age of proposer.	Endowment age.				Endowment age.				Age of proposer.										
	15 Years.		50 Years.		55 Years.		60 Years.												
	Yearly	Half yearly	Quarterly	Yearly.	Half yearly	Quarterly	Yearly	Half yearly		Quarterly									
20	Rs 38	As 5	Rs 9	As 10	Rs 11	As 11	Rs 8	As 0	Rs 27	As 13	Rs 7	As 0	Rs 13	As 5	Rs 25	As 5	Rs 7	As 0	Rs 20
21	40	6	10	11	12	12	9	1	28	14	7	4	6	1	26	6	6	9	21
22	42	7	11	12	13	13	10	2	29	15	8	6	7	13	26	13	7	12	22
23	44	8	12	13	14	14	11	3	31	16	9	7	8	15	27	10	8	15	23
24	46	9	13	14	15	15	12	4	32	17	10	8	9	18	28	9	9	18	24
25	49	10	14	15	16	16	13	5	33	18	11	9	10	21	29	8	10	21	25
26	52	11	15	16	17	17	14	6	34	19	12	10	11	24	30	5	11	24	26
27	55	12	16	17	18	18	15	7	35	20	13	11	12	27	31	10	12	27	27
28	58	13	17	18	19	19	16	8	37	21	14	12	13	30	32	13	13	30	28
29	62	14	18	19	20	20	17	9	39	22	15	13	14	33	34	1	14	33	29
30	67	15	19	20	21	21	18	10	41	23	16	14	15	35	35	6	15	35	30
31	73	16	20	21	22	22	19	11	42	24	17	15	16	36	36	13	16	36	31
32	79	17	21	22	23	23	20	12	45	25	18	16	17	38	38	15	17	38	32
33	86	18	22	23	24	24	21	13	47	26	19	17	18	41	39	11	18	39	33
34	94	19	23	24	25	25	22	14	49	27	20	18	19	43	41	11	19	40	34
35	101	20	24	25	26	26	23	15	52	28	21	19	20	46	43	9	20	41	35
36							24	16	55	29	22	20	21	49	45	9	21	42	36
37							25	17	57	30	23	21	22	51	47	12	22	43	37
38							26	18	58	31	24	22	23	53	49	15	23	44	38
39							27	19	62	32	25	23	24	55	50	2	24	45	39
40							28	20	66	33	26	24	25	57	52	12	25	46	40
41							29	21	71	34	27	25	26	59	55	9	26	47	41
42							30	22	76	35	28	26	27	61	58	11	27	48	42
43							31	23	83	36	29	27	28	63	62	2	28	49	43
44							32	24	90	37	30	28	29	66	66	0	29	50	44
45							33	25	98	38	31	29	30	70	70	5	30	51	45
46							34	26	108	39	32	30	31	75	75	1	31	52	46
47							35	27		40	33	31	32	80	80	6	32	53	47
48							36	28		41	34	32	33	86	86	7	33	54	48
49							37	29		42	35	33	34	93	93	8	34	55	49
50							38	30		43	36	34	35	101	101	15	35	56	50
							39	31		44	37	35	36	112	112	4	36		

Example - A person aged 25 years may secure a policy for Rs 1,000 payable in his 45th, 50th, 55th or 60th year by making 20, 25, 30, or 35 annual payments each of Rs. 49-1-0, 39-6-0, 33-5-0 or 29-8-0 respectively. These payments may also be made according to convenience half yearly or quarterly as set down in the table

This form of Life Insurance is most popular in as much as it not only ensures any desired sum at the specified ages of the insured when it may be wanted but also a family provision should the insured die before attaining that age.

TABLE IV.

Endowment Assurances.

These assurances provide the required sum on the assured completing a certain number of annual payments, say 10, 15, 20, 25 or 30. These contracts therefore make provision for the insured person himself after the specified number of annual payments, and also provide for his family and other dependents should the insured die early.

Endowment assurances form the bulk of the policies taken out at the present day as they not only make provision for the insured should he survive the date of maturity but they are really family provisions in case the insured die early.

By fixing the number of annual payments as 10, 15, 20, 25 or 30, these policies can be adapted for such purposes as education, marriage, house building, &c., &c., as the insured desires. These policies provide for an endowment being obtained even while the insured is very young.

TABLE IV.

THE ENDOWMENT ASSURANCE POLICY (WITH PROFITS)

Premium for the assurance of Rs. 1,000 to be paid at the end of a specified term of years or at death if earlier

Age of Proposer	Endowment Term.						Endowment Term.						Age of Proposer			
	10 Years			15 Years			20 Years			25 Years				Endowment Term.		
	10 Years			15 Years			20 Years			25 Years				30 Years		
	Yearly.	Half yearly.	Quarterly.	Yearly.	Half yearly.	Quarterly.	Yearly.	Half Yearly.	Quarterly.	Yearly.	Half Yearly.	Quarterly.		Yearly.	Half yearly.	Quarterly.
20	Rs. 102	As. 1	Rs. 25	As. 9	Rs. 33	As. 1	Rs. 66	As. 2	Rs. 102	As. 1	Rs. 25	As. 9	Rs. 33	As. 15	Rs. 8	20
21	102	5	25	10	33	2	66	5	102	5	25	10	33	16	8	21
22	102	6	25	10	33	3	66	6	102	6	25	10	33	16	8	22
23	102	7	25	10	33	3	66	7	102	7	25	10	33	16	8	23
24	102	8	25	11	33	3	66	9	102	8	25	11	33	16	8	24
25	102	10	25	11	33	6	66	11	102	10	25	11	33	16	8	25
26	102	12	25	11	33	7	66	13	102	12	25	11	33	16	8	26
27	102	14	25	12	33	8	67	0	102	14	25	12	33	16	8	27
28	103	0	25	12	33	10	67	6	103	0	25	12	33	16	8	28
29	103	2	25	13	33	11	67	10	103	2	25	13	33	16	8	29
30	103	3	25	13	33	13	67	14	103	3	25	13	33	16	8	30
31	103	7	25	14	34	1	68	2	103	7	25	14	34	17	8	31
32	104	10	25	15	34	3	68	6	104	10	25	15	34	17	8	32
33	103	13	25	15	34	6	68	11	103	13	25	15	34	17	8	33
34	104	0	26	0	34	9	69	1	104	0	26	0	34	17	8	34
35	104	4	26	1	34	12	69	7	104	4	26	1	34	17	8	35
36	104	8	26	2	34	15	69	14	104	8	26	2	34	17	8	36
37	104	13	26	3	35	3	70	5	104	13	26	3	35	17	8	37
38	105	2	26	5	35	7	70	13	105	2	26	5	35	17	8	38
39	105	8	26	6	35	11	71	6	105	8	26	6	35	17	8	39
40	105	14	26	8	36	0	72	0	105	14	26	8	36	17	8	40
41	106	5	26	10	36	5	72	10	106	5	26	10	36	17	8	41
42	106	12	26	11	36	11	73	6	106	12	26	11	36	17	8	42
43	107	0	26	13	36	11	73	6	107	0	26	13	36	17	8	43
44	107	12	26	15	37	2	74	3	107	12	26	15	37	17	8	44
45	108	5	27	2	37	9	75	1	108	5	27	2	37	17	8	45
46	108	15	27	4	37	9	75	1	108	15	27	4	37	17	8	46
47	109	10	27	7	37	9	75	1	109	10	27	7	37	17	8	47
48	110	6	27	10	37	9	75	1	110	6	27	10	37	17	8	48
49	111	4	27	13	37	9	75	1	111	4	27	13	37	17	8	49
50	112	4	28	1	37	9	75	1	112	4	28	1	37	17	8	50

Example :- A person aged 30 years may secure a policy of Rs. 1,000 payable after 10, 15, 20, 25 or 30 years (annual payment) each of Rs. 103-4-0, 67-10-0, 50-9-0, 41-0-0 or 35-6-0 respectively. Payment may also be made half yearly or quarterly to suit the convenience of the insured.

This form of insurance is quite suitable for all businessmen and Government servants who enter service early.

It is as popular as the Endowment Assurance as per Table III.

TABLE V.

Children's Endowment Table.

The policies granted under this Scheme are specially adapted to supply a distinct want in providing for children. The sum assured is payable absolutely at a specified date, subject only to payment of premium during the life of the father or guardian in whose favour the policy is effected ; and if this person should die before the expiration of the term, the policy becomes fully paid. Should the child die before the expiration of the term, the premium can be refunded or the payment of premium can be continued. In the latter case the benefit of the sum assured at the end of the term would vest in the person who had effected the policy or his other representatives.

NOTE.—To find the premium, deduct the age (on x birthday) of the child from the age when the endowment is payable and the result will show the number of annual payments. The premium will then be found from the number of annual payments in the following table according to the age of parent or guardian.

Example.—A father aged 30 endows his child, age 1 on x birthday for Rs. 1,000 payable on his child attaining 21 years of age. The annual premium is found against parent's age 30 in the column 21 minus 1 or 20. This is Rs. 46-7-0. If the father should die while the policy is in force, the endowment becomes a paid up policy for the full sum assured and matures when the child attains 21 years of age. In the event of the death of the child all the premiums that have been paid will be refunded without any deduction whatsoever. The parent or guardian who makes the proposal must undergo the usual medical examination.

TABLE V.

CHILDREN'S ENDOWMENT SCHEME WITH PROFITS.

Premiums payable at the death of the Parent to secure an Education or Marriage Endowment of Rs. 1,000 payable on the child's surviving the term of years selected, with return, in the event of the child's prior death, of all premiums paid. The Maximum number of annual premium payable corresponds with the term of years selected.

Term of years on the child surviving which the endowment will be payable.													Parent's Age		
Parent's Age	10 years.			11 years.			12 years.			13 years.			Parent's Age		
	Yearly	Half yearly	Quarterly	Yearly	Half yearly	Quarterly	Yearly	Half yearly	Quarterly	Yearly	Half yearly	Quarterly			
20	Rs. 99	As. 9	Rs. 49	As. 13	Bs. 24	As. 15	Rs. 89	As. 11	Bs. 24	As. 15	Rs. 37	As. 5	Rs. 15	As. 11	Rs. 20
21	99	10	49	13	24	15	89	12	24	15	37	5	15	11	21
22	99	11	49	14	25	0	89	13	25	0	37	6	18	12	22
23	99	12	49	14	25	0	89	14	25	0	37	6	18	12	23
24	99	13	49	15	25	1	89	15	25	1	37	7	18	13	24
25	99	14	49	15	25	1	90	0	25	1	37	7	18	13	25
26	99	15	50	0	25	2	90	1	25	2	37	8	18	14	26
27	100	0	50	0	25	2	90	2	25	2	37	9	18	14	27
28	100	1	50	1	25	3	90	4	25	3	37	10	18	15	28
29	100	3	50	2	25	3	90	6	25	3	37	11	18	15	29
30	100	5	50	3	25	3	90	8	25	3	37	12	19	0	30
31	100	7	50	4	25	3	90	10	25	3	37	13	19	0	31
32	100	9	50	5	25	4	90	12	25	4	37	14	19	1	32
33	100	11	50	6	25	4	90	14	25	4	37	15	19	1	33
34	100	14	50	7	25	5	91	1	25	5	37	16	19	1	34
35	101	1	50	9	25	5	91	4	25	5	37	17	19	2	35
36	101	4	50	10	25	6	91	7	25	6	37	18	19	2	36
37	101	8	50	12	25	7	91	11	25	7	37	19	19	3	37
38	101	12	50	14	25	8	91	15	25	8	37	20	19	4	38
39	102	0	51	0	25	10	92	3	25	10	37	21	19	5	39
40	102	5	51	3	25	11	92	7	25	11	37	22	19	6	40
41	102	10	51	5	25	12	92	12	25	12	37	23	19	7	41
42	103	0	51	8	25	14	93	3	25	14	37	24	19	9	42
43	103	6	51	11	25	15	93	8	25	15	37	25	19	10	43
44	103	13	51	15	26	0	94	14	26	0	37	26	19	12	44
45	104	5	52	3	26	2	94	5	26	2	37	27	20	0	45
46	104	13	52	7	26	4	94	12	26	4	37	28	20	2	46
47	105	6	52	11	26	6	95	13	26	6	37	29	20	4	47
48	106	0	53	0	26	8	95	18	26	8	37	30	20	6	48
49	106	10	53	5	26	11	96	7	26	11	37	31	20	9	49
50	107	5	53	11	26	14	97	3	26	14	37	32	21	5	50

TABLE V--(contd.)

Term of years on the child surviving which the endowment will be payable

Term of years on the child surviving which the endowment will be payable													Parent's Age	
14 years.					15 year.					16 years.			Parent's Age	
Yearly		Half yearly		Quarterly.	Yearly		Half yearly		Quarterly	Yearly		Half yearly	Quarterly.	
Rs.	As.	Rs.	As.	Rs.	Rs.	As.	Rs.	As.	Rs.	Rs.	As.	Rs.	As.	
65	10	31	5	17	64	7	31	12	14	15	15	30	8	20
66	11	31	6	17	63	8	31	12	14	15	15	29	8	21
67	12	31	6	17	63	9	31	13	15	15	15	29	9	22
68	13	31	7	17	63	10	31	13	15	15	15	29	9	23
69	14	31	7	17	63	11	31	14	16	16	16	29	10	24
70	15	31	8	17	63	13	31	14	16	16	16	29	11	25
71	0	32	8	17	63	15	32	0	16	16	16	29	11	26
72	1	32	9	17	64	0	32	0	16	16	16	29	12	27
73	2	32	9	17	64	1	32	1	16	16	16	29	12	28
74	3	32	10	17	64	2	32	2	16	16	16	29	12	29
75	4	32	10	17	64	4	32	3	16	16	16	29	12	30
76	5	32	11	17	64	6	32	4	16	16	16	29	12	31
77	6	32	11	17	64	8	32	4	16	16	16	29	12	32
78	7	32	12	17	64	8	32	4	16	16	16	29	12	33
79	8	32	12	17	64	8	32	4	16	16	16	29	12	34
80	9	32	13	17	64	11	32	4	16	16	16	29	12	35
81	10	32	13	17	64	11	32	4	16	16	16	29	12	36
82	11	32	14	17	64	11	32	4	16	16	16	29	12	37
83	12	32	14	17	64	11	32	4	16	16	16	29	12	38
84	13	32	15	17	64	11	32	4	16	16	16	29	12	39
85	14	32	15	17	64	11	32	4	16	16	16	29	12	40
86	15	32	16	17	64	11	32	4	16	16	16	29	12	41
87	16	32	16	17	64	11	32	4	16	16	16	29	12	42
88	17	32	17	17	64	11	32	4	16	16	16	29	12	43
89	18	32	17	17	64	11	32	4	16	16	16	29	12	44
90	19	32	18	17	64	11	32	4	16	16	16	29	12	45
91	20	32	18	17	64	11	32	4	16	16	16	29	12	46
92	21	32	19	17	64	11	32	4	16	16	16	29	12	47
93	22	32	19	17	64	11	32	4	16	16	16	29	12	48
94	23	32	20	17	64	11	32	4	16	16	16	29	12	49
95	24	32	20	17	64	11	32	4	16	16	16	29	12	50

TABLE V—(continued)

Parent's Age	Term of year on the child surviving which the endowment will be payable										Parent's Age	
	17 years			18 years			19 years			20 years		
	Yearly	Half yearly	Quant- ity	Yearly	Half yearly	Quant- ity	Yearly	Half yearly	Quant- ity	Yearly	Half yearly	Quant- ity
20	Rs. 54	As. 15	13	Rs. 51	As. 7	12	Rs. 48	As. 4	12	Rs. 45	As. 6	11
21	50	5	13	47	5	14	45	5	12	42	7	11
22	45	1	13	42	9	13	40	3	12	37	5	11
23	40	2	13	37	10	15	34	4	12	32	9	11
24	35	6	14	32	11	0	30	4	13	27	11	11
25	30	11	14	27	13	0	25	5	14	22	15	11
26	25	16	15	22	15	1	20	6	14	17	0	11
27	20	21	15	17	17	1	15	7	15	12	0	11
28	15	26	14	12	20	0	10	8	12	7	0	11
29	10	31	11	7	23	2	5	9	12	2	1	10
30	5	36	11	2	26	2	0	11	12	2	2	10
31	0	41	1	0	29	3	7	12	12	4	4	11
32	5	46	2	5	32	4	10	13	12	5	5	11
33	10	51	3	10	35	5	13	14	12	7	7	11
34	15	56	4	15	38	6	15	15	12	9	9	12
35	20	61	5	20	41	7	16	16	12	11	11	13
36	25	66	6	25	44	8	17	17	13	13	13	14
37	30	71	7	30	47	9	18	18	14	15	15	15
38	35	76	8	35	50	10	19	19	15	17	17	16
39	40	81	9	40	53	11	20	20	16	19	19	17
40	45	86	10	45	56	12	21	21	17	21	21	18
41	50	91	11	50	59	13	22	22	18	23	23	19
42	55	96	12	55	62	14	23	23	19	25	25	20
43	60	101	13	60	65	15	24	24	20	27	27	21
44	65	106	14	65	68	16	25	25	21	29	29	22
45	70	111	15	70	71	17	26	26	22	31	31	23
46	75	116	16	75	74	18	27	27	23	33	33	24
47	80	121	17	80	77	19	28	28	24	35	35	25
48	85	126	18	85	80	20	29	29	25	37	37	26
49	90	131	19	90	83	21	30	30	26	39	39	27
50	95	136	20	95	86	22	31	31	27	41	41	28

APPENDIX 37.

*(See Chapter 22 Article 844)***State Provident Fund Rules.**

SCOPE OF THE FUND.

1. The fund will be a general fund open to all officers in permanent pensionable and non-pensionable posts under Government or under Local or Municipal Bodies.

NOTE 1. Persons appointed on probation to substantive appointments are eligible to subscribe to the fund.

NOTE — 2. Officers in temporary service only, with the consent of the heads of their departments, eligible to subscribe to the fund provided they have been employed or are, in the opinion of the heads of their departments, to be employed for at least three years.

2. Subscription to the fund will be compulsory in the case of officers entering the permanent service of Government on or after 1st Meenam 1107 who do not insure their lives in the State Life Insurance (Official Branch). It will be optional in the case of others.

3. If an officer who is subscribing to the fund is transferred to foreign service, he shall in the absence of a special order of Government to the contrary continue to be subject to these rules, in the same manner as if he was not transferred.

4. No right to withdrawal of the sum at the credit of the subscriber will be recognised other than as provided for in Rule 10.

5. An optional subscriber may discontinue his subscription and resume payment again if he chooses, subject to the following conditions :—

i. An officer who chooses to discontinue or resume payment may do so only from the beginning of a new financial year.

ii. The privilege of discontinuing to pay or resuming payment will not be allowed more than once.

iii. No refund of amounts already subscribed and at his credit can be made except as provided under Rule 10.

iv. Persons once allowed to specially withdraw the balances at their credit will not be permitted to rejoin the fund.

RATES OF SUBSCRIPTIONS.

6. The monthly rates of subscription shall be as follows :—

i. For officers whose salary is above Rs. 100 it shall be an amount expressed in whole rupees and calculated at not less than $1\frac{1}{2}$ chackrams in the rupee and not exceeding chackrams 4 in the rupee of the officer's salary.

ii. For officers whose salary is not below Rs. 15 and not above Rs. 100 per mensem, the rate of subscription shall be an amount expressed in multiples of half a rupee and calculated at not less than 1 chackaram in the rupee and not exceeding 4 chackarams in the rupee of the officers' salary.

iii. If the amount of subscription calculated as in (i) or (ii) above represents a sum not expressible in whole rupees, or half rupees respectively, the nearest sum in whole rupees or half rupees below the amount shall be taken as the minimum limit of subscription.

iv. In the case of persons whose salary is less than Rs. 15 per mensem, deposits of 7 chackrams or 14 chackrams per mensem (at the option of the subscribers) will be accepted.

The rate of salary for this purpose shall be taken as that drawn in respect of the last day of the financial year preceding, and the monthly rate shall remain fixed throughout the financial year. In calculating the amount of subscription payable, fraction of a rupee (of the salary) shall be ignored.

The amount which a subscriber elects to subscribe monthly for any financial year shall be assumed to be represented by the deduction, which he himself causes to be made from his salary, in the first month of the year and shall not be variable later on in the year on account of any increase or decrease in the rate of salary which may ultimately be found to have been due in respect of the last day of the financial year or which may take place during the year.

In the case of new subscribers, any broken period in the month of entry, will be neglected, the first subscription being that due in respect of the first complete calendar month. The rates will be reckoned on the rate of salary drawn in respect of the first day of such month.

In the case of an officer on foreign service on the last day of the financial year, the rates will be reckoned on the pay he would have drawn had he been in Travancore service on that date.

In the case of an officer on temporary duty or on deputation on the last day of the financial year, the rates will be reckoned on the salary, exclusive of deputation allowance, if any, actually admissible on that date.

7. Subscription during leave of any kind will be optional.

NOTE—An officer on reinstatement after a period passed under suspension may also be allowed the option of subscribing for that period the monthly amount to be subscribed being the same as that he was subscribing prior to his suspension.

8. Subscriptions shall ordinarily be recovered by deduction from pay bills ; but they may be made by remittances in cash to the treasury when an officer is on foreign service or on leave.

RATE OF INTEREST.

9. Compound interest at 5 percent. per annum will be allowed on subscriptions until further orders. Government reserve the power of altering the rate of interest whenever they consider it necessary subject to 6 months' notice being given to subscribers before any alteration is made.

NOTE.—If a subscriber is engaged in the service, interest will be allowed on the amount at his credit in the fund up to the date of the last pay bill immediately preceding that in which he does so, and on the amount at his credit in the fund during a temporary post exercise, on the termination of his appointment, as provided by Rule 10 of leaving in the fund the amount at his credit at the time of his departure. If the subscriber subsequently obtains employment in the Government deposits not withdrawn will commence again to bear interest from the date on which subscriptions are renewed.

WITHDRAWALS ON RETIREMENT OR DEATH.

10. (1) Subject to the provisions of this rule, the sum which accumulates to the credit of an officer in permanent employ will, when he quits the service become his absolute property and be handed over to him unconditionally. An officer holding a temporary post may, on the termination of his appointment either withdraw the amount standing at his credit or leave it in the fund. Any sum so left in the fund may be withdrawn at any time after cessation of service.

(2) In the event of an officer's death before retirement or after retirement, but before the money has been handed over ;

(a) it will be divided between his widow or widows and children in accordance with any request that he may have submitted in form A, which request must state the persons to whom sums intended for the benefit of minors are to be paid ; or it will be handed to such trustees as the subscriber may appoint by Will to administer, for the benefit of his widow or widows and children the funds standing at his credit at the time of his death :

(b) Failing such a request it will be divided in equal shares between his widow or widows and children, to the exclusion of adult sons and of married daughters whose husbands are alive, any sum due to a minor being paid to the minor's legal guardian to be used for the minor's benefit or, failing a legal guardian, to any person who, in the opinion of the officer whose duty it is to make payment, is entitled to receive it on the minor's behalf ;

(c) Failing a widow and children entitled to participate under (b) it will be distributed among other persons in accordance with any request submitted by the subscriber in the prescribed form ; and

(d) If no such request has been submitted, it will be paid to the legal representative of the estate, as determined by a Civil Court having competence to pass orders in this respect, provided that, if the sum remaining at the credit of the depositor does not exceed Rs. 500 it may be paid to such person or persons as the officer making payment considers to be entitled thereto.

NOTE —1. A husband may be permitted to make a special application for the exclusion of his wife from the benefit of the fund, if she has been judicially separated from him. In the absence of such an application, the widow should be treated like an ordinary widow and the sum at the credit of her husband be divided in accordance with the provisions of Rule 10 (2) (b).

NOTE.—2. In all cases where a request is submitted under clause (c) above, the subscriber should be called upon to state whether he has a wife or children, and if it happens that he has a wife (not separated) or children a request under clause (c) should not be entertained.

NOTE —3. Government will not be bound by or recognise any assignment or encumbrance executed or attempted to be created by any officer during his service but will recognise, to the extent shown in clause (2) (a) above, any arrangement which a subscriber may make or any disposal by Will of the funds standing at his credit.

Closing of Accounts.

10. A. On receipt of applications for withdrawals from the Fund, the Account Officer shall close the accounts and arrange for the disbursement of the amounts due in accordance with the provisions in Rule 10.

Advance for special purposes.

11. No final withdrawal will be allowed until the subscriber quits the service or dies. When the circumstances of the subscriber are in the opinion of the sanctioning authority, such that in diligence is absolutely necessary, a temporary advance not ordinarily exceeding three months' pay and not exceeding 50 per cent. of the amount standing to the credit of the depositor may be allowed from the sum at his credit at the discretion of the sanctioning authority who shall be :—

(1) The Government in respect of payments exceeding Rs. 300 or three months' pay.

(2) The Account Officer for Gazetted Officers in respect of payments not coming under clause (1).

(3) The Head of the Department for non-gazetted officers for payments exceeding Rs. 50 but not exceeding Rs. 300.

(4) The Head of the office, for non-gazetted officers for payments not exceeding Rs. 50.

The following may be recognised as legitimate occasions for advances :

(a) to pay expenses incurred in connection with the illness of the subscriber or a member of his family :

(b) to pay expenses in connection with marriages, funerals, or ceremonies which by the religious or social custom of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred.

NOTE.—1. Advances should not be fixed rigidly to the subject laid down in clauses (a) and (b) above, but be made with regard to the principles contained in these clauses. The amount of the advance should be a sum expressed in whole rupees and ordinarily the monthly instalments of repayment should also be in equal number of whole rupees the advance applied for being raised or reduced, if necessary, to enable instalments to be thus fixed.

NOTE.—2. A second advance is not granted when any portion of the first advance is still unpaid or unless the unpaid portion is repaid at once by deduction from the new advance.

NOTE.—3. Except for strong reasons to be recorded in writing by the sanctioning authority no new advance will be allowed until at least twelve months have elapsed since the date of the previous advance.

Advances will be recovered at the discretion of the sanctioning authority in not less than twelve monthly instalments and not more than twenty-four. A subscriber may however, at his option make repayments in less than twelve instalments or may repay two or more instalments at the same time. Recoveries will be made monthly, commencing from the first payment of a full month's salary after the advance is granted, but no recovery will be made from an officer while he is on leave of any kind. The instalment will be recovered by compulsory deductions from salary, and will be in addition to the usual subscription.

Applications for advances under these rules should be in form B and should be sent to the Account Officer who will audit and arrange payment.

11 A. Interest at (6) ½ per cent per annum will be charged on the amounts advanced or outstanding at the close of each month. The interest will be calculated by the authority who disburses the pay or salary of the officer to whom advance is granted or by the Gazetted Officer himself, if he is the recipient of the advance, and recovered by deduction from the pay or salary drawn during the month subsequent to which such interest relates, along with the instalment of principal as provided in Rule 11.

NOTE.—For the calculation of interest on advances repaid during a month will be a interest for the whole of that month, irrespective of the date of receipt of the advance by the subscriber.

11 B. Bills for payment either on account of advances or final settlement of accounts shall be in Form C.

Administration of the Fund.

12. The general administration of the Fund will rest with the Government in the Finance Department and the accounts will be kept by the Account Officer.

13. The Government reserve to themselves the power to amend or alter the rules as may be required.

14. Subscribers must enter into an agreement (printed in the application form) to be bound by all these rules and any alterations that may be made in them from time to time.

15. A subscriber must when paying his subscription to the fund, whether by deduction from pay bills or in cash, specify the number of his account.

16. The interest under Rule 9 will be allowed for each calendar month upon the minimum rupee balance of the subscriber's account between the close of the 4th day and the end of the month. It will be added to the principal at the end of the official year except when the account is to be finally closed.

NOTE:—In cases in which subscriptions are recovered by deduction from pay bills interest will be calculated on the subscriptions as though they were realised on the first of each month.

17. As soon as possible after the close of each year, each subscriber will receive a statement of his account with interest made up to the end of Karkadagom. Subscribers are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the Account Officer within one month from the date of their receipt, Government will not be responsible for any sum not included in the Account.

18. Any depositor may once in an official year but not oftener, receive, on application to the Account Officer, a copy of his account for the last official year and for so many months of the current year as may have been posted and agreed.

19. The Account Officer will endeavour to secure by issue of reminders that all subscribers submit in the prescribed form the 'request' provided for in Rule 10.

Each depositor will be invited to revise this declaration at least once a year. All such declarations which are in force will be carefully recorded.

APPENDIX 37.

State Provident Fund.

Form A. (Referred to in Rule 10.)

FORM OF DECLARATION.

For

(Name of Depositor)* Married
Unmarried

I do hereby declare that, in the event of my death the following persons shall be entitled to receive payment of the amount to my credit in the State Provident Fund in the proportions noted against their names and make this, my will, so far as regards such sums aforesaid. I also request that the amount payable as above to the minors be paid to the persons noted in column against each minor.

Acct. No.	Name and address of the Nominee.	Relation ship with the subscriber.	Whether major or minor, if minor state date of birth.	Proportionate share of the amount payable.	Name and address of the persons to whom share is to be paid on behalf of minor	Remarks.
1	2	3	4	5	6	

Station.

Name, Signature and address
of the subscriber.

Date.

Signature and address of the 1st witness.

‡ Executed and signed in my presence
on.....11 .

Do.

Do.

2nd witness.

‡ Head of Office.
Designation.

* Here state whether married or unmarried

† To be signed only in the case of declaration from non-gazetted Officers.

‡ If the head of office is non-gazetted, this form should be countersigned by an immediate gazetted superior.

STATE PROVIDENT FUND.
Application for advances against deposits.
Form B. (Referred to in para 11)

(1) Name of applicant and No. of Account.

(2) Pay and designation of the applicant with the name of office in which he is employed.

(3) Amount of subscription paid up to the account month preceding the date of application.

(4) Amount of advance required (in figures and words.)

(5) Purpose for which it is required

(6) Repayments.	}	<p>(a) Number of monthly instalments.</p> <p>(b) Amount of each instalment and mode of repayment.</p>
-----------------	---	---

(7) Particulars regarding date of final repayment of the advance, if any, taken previously.

(8) I hereby declare that the above statements are true and that I agree to abide by the State Provident Fund Rules now in force. I also promise to repay the above advance in equal monthly instalments together with interest. At six per cent. per annum.

Station.....
Date.....

Signature of the applicant.

(9) (Orders of the sanctioning authority.)

Station... ..
Date,

Signature and designation of the
officer competent to sanction
the advance.

(10) No,

Forwarded to the Account Officer, Trivandrum, for favour
of audit and payment.

Station.. . . .
Date.. . . .

Signature and designation of the
Head of Office.

(To be filled in by the Account Officer)

(11) Verification report regarding
the subscription.

(12) Amount of advance admissible.

(13) (a) No. of instalments of re-
payment.
(b) Whether by deduction
from bills or by remit-
tance in cash.
(c) Whether monthly or
otherwise.

(14) Any other fact requiring con-
sideration.

(15) Orders of the Account Officer.

(16) No. and date of the order com-
municating disbursement of
the advance.

*(Signature to be attested by a Gazetted Officer when the applicant is a non-
gazetted officer.)

APPENDIX 37.

State Provident Fund.

FORM C (REFERRED TO IN RULE 11 B.)

Bill for payment out of the State Provident Fund.

Received from the Account Officer to the Government of Travancore, Trivandrum, the sum of Rs. ()

being the amount due to me as per State Provident Fund Act No.
of advance sanctioned to me from the State Provident Fund Account No. standing in the name of

One Anna
stamp

Station..... ' Name and signature of payee.

Date.....

Please pay from the

Treasury to
Signature of payee.

[To be filled on taking payment from the treasury.]

Received payment on

Signature of agent
Payee

* (1) Here state also whether subscriber, heir or assignee

(2) The signature of the payee should be attested by a Gazetted Officer of Government.

APPENDIX 38.

(See Chapter 22 Articles 846 and 850.)

RULES

Regulating The Travancore Licensed Teachers' Provident Fund.*Authority and Designation.*

The Fund is instituted under the order of the Government No. E. 1299, dated the 18th May 1914 and shall be known as the Travancore Licensed Teachers' Provident Fund.

Scope of Fund.

2. The Fund shall be opened to all licensed teachers in permanent employ of all recognised private English Schools in the State whose Managers have joined the Fund.

NOTE 1.—Teachers appointed on probation are also eligible to contribute to the Fund.

NOTE 2.—Licensed Teachers of Recognised Schools, who are subscribers to the Fund may be allowed to continue their membership in the Fund, if they are engaged within the State in Educational work approved by the Education Department though not in the teaching line.

NOTE 3.—In the case of Teachers under training in a Government School, the period of training shall be counted as service in the institutions from which they were sent, provided they return to those institutions after training. Contribution to the Fund will therefore be accepted after they rejoin duty, for the period of training and in as many monthly instalments as the number of months of training.

Object of the Fund.

3. The object of the Fund is to improve the position of the licensed teachers in recognised private schools by securing for them a provision in their old age or retirement.

Definition.

4. In these rules unless there is something repugnant in the subject or context :—

(i) 'Licensed teacher' means a teacher who holds a license under rule 49 *et seq.* of the Education Code.

(ii) 'In permanent employ' and its cognate expressions mean all cases of appointments as teachers made substantively and not temporarily by competent authority.

(iii) 'Pay' means the pay of the substantive or permanent appointment held.

(iv) 'Salary' means pay plus additional allowances for doing the work of a higher appointment.

(v) 'Teacher' means only a licensed teacher in a recognised private school, male or female.

(vi) Words importing the masculine gender when applying to teachers shall include females.

(vii) 'Manager' means and includes the individual or individuals or a corporate body or committee or association whether incorporated or not, on whom the management of a school rests.

(viii) 'Recognised School' means a school which is recognised by competent authority to be conducted in accordance with the conditions prescribed in Chapter XIV of the Travancore Education Code.

(ix) 'Depositor' means a teacher who subscribes to the Fund at the rates specified in Rule 5 below.

(x) 'Contributor' means the manager of a recognised school who contributes to the Fund as per Rule 8 below.

(xi) 'Account Officer' means the Chief Account Officer of the Government.

(xii) 'Year' and 'month' shall respectively mean year and month reckoned according to the Malayalam Calender.

(xiii) 'Rupee' means the Sirkar Rupee.

(xiv) 'Government' means the Government of His Highness the Maharaja of Travancore.

Condition of Membership and rates of subscription.

5. It shall be optional with the present teachers to subscribe to the fund. In case of teachers entertained hereafter, it shall be optional with the Managers to make the joining of the Fund a condition of employment. The rate of contribution shall be one chukram per Rupee of their pay or salary, fractions of a rupee being omitted.

5 A. Licensed Teachers of recognised schools who are subscribers to the Fund may be allowed to continue their membership in the Fund if they are engaged within the State in the Educational work approved by the Education Department though not in the teaching line.

Subscription during leave or suspension.

6. If the teachers are on leave with allowances, they shall subscribe at the above rate on their leave allowances. If the teacher is reinstated after a period passed under suspension, he shall, after reinstatement, subscribe for that period on the pay or allowances drawn if any, during such period.

7. If subscriptions are discontinued more than three times on any account, the privilege of subscribing to the Fund shall lapse.

Contributions by Managers.

8. Managers who join the Fund shall contribute an amount equal to the subscriptions by their teachers.

Contributions by Government.

9. The Government shall also contribute an amount equal to the subscription by each teacher.

Rate of interest.

10. Interest at $3\frac{1}{2}$ per cent. per annum from 1-1-1102 will be allowed on deposits ; but Government reserve the right to reduce this rate at any time for teachers who join the Fund after the Government have announced their intention of reducing the rate.

NOTE.—If a depositor dies, retires or quits the service interest will be allowed up to the end of the month preceding that in which he dies, retires or quits the service. If he is without employment as a teacher, interest will be allowed on the amount at his credit for not more than a year after the termination of the employment. If he is re-employed the amount at credit not withdrawn will commence again to bear interest from the date on which contributions are renewed [Vide also Rule 12 (a), (b) and (c).]

Realisation of subscriptions.

11. Subscriptions shall be recovered by the Managers of institutions from pay bills of teachers.

Withdrawals on quitting service or death.

12. (a) When a teacher quits the service in the usual course his claims on the Fund shall be subject to the following conditions :—

(i) A teacher, quitting service after a period of not more than five years shall receive only his contributions to the Fund together with interest thereon calculated as per Rule 10.

(ii) A teacher who has put in more than five years but not more than ten years' service shall receive his contributions and 25 per cent. of the contributions by the Manager and the Government together with interest thereon calculated as per Rule 10.

(iii) A teacher who has put in more than ten years but not more than fifteen years' service shall receive his contributions and fifty per cent. of the contributions by the Manager and the Government with interest thereon calculated as per Rule 10.

(iv) A teacher, who has put in more than fifteen years but not more than 20 years' service shall get his own contributions and 75 per cent. of the contributions by the Manager and the Government together with the interest thereon calculated as per Rule 10.

NOTE.—The balance, including interest standing to the credit of an account after making payments due to a teacher in accordance with the scale prescribed above shall be divided equally between the Government and the Manager.

(v) A teacher, who has put in more than 20 years of service shall receive the full benefit of the contributions by himself, the Manager and the Government, together with interest thereon calculated as per Rule 10.

NOTE 1.—In interpreting the Rule given above the service of teachers previous to their joining the Fund will also be taken into account in case such teachers have put in two or more years of approved service anterior to the establishment of the Provident Fund provided the managers are also prepared to bear on behalf of the teachers in their schools the loss of participating in lapses the concessions might involve them in and provided also that the Director of Public Instruction is satisfied as to the previous services of such teachers.

NOTE 2.—The benefit to Note 12 (a) may be extended to all teachers who join the Fund *irrespective* of the date of such joining provided that they have put in two or more years of approved service anterior to the Establishment of the Provident Fund.

(b) When a teacher is made to quit the service for no fault of his he shall receive the full amount standing to his credit.

(c) When a teacher is made to quit the service for any default on his part he shall receive the subscriptions paid by him alone together with interest thereon calculated as per Rule 10.

(d) In the event of a teacher's death before or after quitting the service before the withdrawal of the amount it shall be paid to the legal representative of the estate as determined by a civil court having competence to pass orders in this respect, unless a special request in Form C had been submitted by the depositor as to the disposal of the amount due or unless the sum remaining as credit of depositor does not exceed Rs. 200 when it may be paid to such person or persons as the Government may consider to be entitled thereto.

(e) Lapses of deposits shall be divided in equal shares among the teacher or his heirs, the Manager of the institution concerned and the Government.

Administration of the Fund.

13. The general administration of the Fund will rest with the Account Officer who will keep the accounts of the Fund. The cost of the Management of the Fund shall be borne by the Government.

Procedure.

14. Applications from teachers for admission to the privileges of the Fund shall be made in Form A and submitted to the Account Officer by the Managers of the schools concerned, through the Inspector of English Schools. On receipt of the application, the Account Officer will scrutinise the same, and if found correct, will assign a number to each application and communicate it to the Manager as well as to the Treasury in which the subscription is proposed to be remitted. The advice will be in Form No. D.

15. The subscriptions recovered from the teachers under Rule 5 to 7 and 11 and supplemented by the contributions to be made

by the managers under Rule 8 shall be remitted, by the Managers to the nearest Government Treasury before the 15th of each month, with a list in triplicate in Form B.

16. The Treasury Officer shall retain one copy of the list and return the duplicate, duly receipted, to the Manager who shall send one copy immediately to the Account Officer retaining the other as a document in support of the remittance.

17. On receipt of all these Treasury Receipts from Managers, the Account Officer shall post the amounts shown as realised to the credit of each account in the Fund, and shall check their correctness with the monthly accounts and schedules received from the Treasuries. He shall then credit each account with the Government contribution for the month by making the necessary adjustments in his office.

18. Interest under Rule 10 shall be allowed for each calendar month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month. It shall be calculated annually and added to the principal at the end of each year except when the account is to be finally closed.

Yearly advice to contributors.

19. As soon as possible after the close of each year, each depositor shall receive a statement of his account with interest made up to the close of Karkadagom. A copy of the statement will also be supplied to the Manager of the school concerned. Depositors are requested to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the Account Officer within one month from the date of their receipt, Government shall not be responsible for any sums not included in the Accounts.

20. Any depositor may once in the official year, but not oftener, receive, on application to the Account Officer, a copy of his account for the last official year and for so many months of the current year as may have been posted and agreed.

21. The Account Officer shall endeavour to secure by the issue of reminders that all depositors shall submit, in the prescribed form, the 'request' provided for in Rule 12 (d) of these rules. Each depositor should be invited to revise this declaration at least once a year. All such declaration still in force shall be carefully recorded. It may be mentioned here that a depositor is at liberty to change his nominee or nominees as often as he pleased. Only the person or persons last specified shall be recognised by the Government; and a receipt by the last nominee or nominees shall be a full discharge against the Fund.

22. Besides the general fund maintained by the Government, Managers of schools or groups of schools are permitted to form separate funds on the following conditions:—

(1) The rules regarding the General Fund shall apply to the private funds as well, with the following exceptions and modifications.—

(i) The Rules 1, 16, 17 and 18 will not apply.

(ii) 9. The Government shall pay to the teachers on retirement the same amount as paid by the Managers including interest.

(iii) 12 (a) (i to iv.) The balance standing to the credit of a teacher's account after payment to him of the amount that he is entitled to receive under any of these classes, shall be repaid with interest to the Manager.

(iv) 12 (e) Lapses of deposit shall be divided equally between the teacher or his heirs, and the Manager of the school concerned.

(v) 13. The general administration of the fund shall rest with a committee to be elected by the schools, joining the funds, subject to the approval of the Government. The Inspector of English Schools need not have a seat on the board of management, provided that the minute books of each committee of management are subjected to his inspection. The costs of management will be borne by the institutions concerned. The accounts of the fund will be maintained by the committee of management.

(vi) 14. Applications from teachers for admission to the fund shall be made in Form (A) and submitted to the managing committee through the Inspector of English Schools. On receipt, the committee will scrutinise the same and if found correct, assign a number to each and communicate it to the Manager of the school concerned.

(vii) 15. The subscriptions recovered from the teachers and the contribution of the Manager shall be remitted by him to the committee of management which will invest it in the Sirkar Savings Bank.

(viii) 19, 20 and 21, For 'the Account Officer' and the 'Government' read 'the managing committee'.

(2) That the accounts are subjected annually to the audit of the officer managing the general Fund and the Inspector of English Schools.

(3) That the Manager invests the Fund in the Sirkar Savings Bank or any other security approved by Government.

(4) That the manager guarantees that the funds will not be utilised except in such manner as directed by the Government.

(5) That the manager agrees to transfer all moneys and accounts to the General Fund, if it is found that the private fund is not conducted properly.

(6) That the Manager agrees to transfer the accounts and funds of a teacher transferred on promotion or otherwise to another school, to the fund formed for the benefit of the latter school or to the General Fund as the case may be.

FORM B.

Memo of moneys remitted into _____ Treasury by
Manager of _____ on account of the Travancore Licens-
ed Teachers' Provident Fund.

Name of Depo- sitor	Number of De- posit Ac- count.	Month for which paid	Pay or salary for the month	Amount de- posited by de- positor.	Manager's contribu- tion.	Total.
1	2	3	4	5	6	7

Grand Total—

Received the above amounts.

Manager.

Head Accountant and Treasurer.

Treasury Officer.

FORM C.

Form of Declaration.

I hereby declare that in the event of my death the following persons shall be entitled to receive payment of the amount to my deposit in the Travancore Licensed Teachers' Provident Fund in the proportion noted against their names, and I make this my will so far as regards such deposit.

I also request that the amount payable to the minors be paid to the person named below —

Name and ad- dress of the nominee.	Relationship with the sub- scriber.	Whether major or minor If minor, state age.	Share of the de- posit pay- able.	Name and address of the person to whom share is to be paid on behalf of minor.	Sex and per- centage of person refer- red to in pre- vious column.
1	2	3	4	5	6

Two witnesses to signature.

Signature—

APPENDIX 39.

See Chapter 23 Articles 866, 887 and 921.

Statutory Provisions relating to Budget Procedure.

(a) Sections 28 to 32 of Regulation II of 1108.

28. (1) The Annual Budget of the State shall be laid in the form of a statement before both Chambers of the Legislature in each year.

(2) The Council and the Assembly may deal with the Budget and subject to such conditions and restrictions as to subjects and other matters as may be imposed by Our Government by Rules made under this Regulation.

(3) No proposal for the appropriation of any revenue or moneys for any purpose shall be made except on the recommendation of Our Government.

(4) The proposals of Our Government for the appropriation of revenue or moneys relating to the following heads of expenditure shall not be submitted to the vote of the Assembly or the Council nor, unless Our Dewan otherwise directs, shall they be open to discussion by either Chamber at the time when the Budget is under consideration:—

(a) expenditure relating to any matter removed from the cognisance of either Chamber by section 17 of this Regulation;

(b) expenditure which is obligatory under any law;

(c) pensions and gratuities granted by Us or with Our sanction or under rules sanctioned by Us.

(d) salaries and allowances of officers—

(i) appointed by Us under Our Sign Mannual or

(ii) whose appointments are specified in this behalf in the Rules made under this Regulation;

(e) interest on loans and sinking fund charges;

(f) contribution made by Us or with Our sanction; and

(g) expenditure classified by Our Government as

(i) Maramat, and

(ii) Political.

For the purposes of this sub-section, the expressions “salaries” and “pensions” include remuneration, allowances, gratuities, any contribution out of the revenue to any provident fund or family pension fund and any other payments or emoluments payable to or on a ccount of a person in respect of his office.

Explanation.—The term “Allowances” in this section does not include travelling allowances, as defined in the Travancore Service Regulations.

(5) If any question arises whether any proposed appropriation of revenue or moneys does or does not relate to any matter not liable to be voted upon by the Legislature, the decision of Our Dewan shall be final.

(6) Subject to the provisions of sub-section 4, the proposals of our Government for the appropriation of revenue or moneys relating to heads of expenditure not specified in the above heads shall be submitted to the vote of the Assembly and of the Council in the form of Demands for Grants.

(7) The Assembly may assent or refuse its assent to any Demand or may reduce the amount referred to in any Demand either by a lump sum reduction or by the omission or reduction of any particular item or items of expenditure of which the Grant is composed.

(8) The Council may assent or refuse its assent to any Demand, but shall not reduce the amount referred to in any Demand either by a lump sum reduction or by the reduction of any particular item or items of expenditure of which the Grant is Composed.

Reference to Joint Committee.

29. In cases of disagreement between the Assembly and the Council regarding the voting of any Demand, Our Dewan shall refer such Demand to a Joint Committee of both Chambers of the Legislature, subject to such Rules as to composition and procedure as may be framed under section 25.

30. Our Dewan may likewise refer to the Joint Committee such motions for reduction of the Grant as may have been carried by the Assembly, in respect of which Our Dewan is satisfied that they require further consideration by the Legislature.

Power of Dewan in cases of refusal by the Legislature to vote the Demands.

31. The Demands as voted by the Assembly and the Council respectively, and the decision of the Joint Committee, if any, shall be submitted to Our Government and if Our Dewan declares that he is satisfied that any Demand which has been refused by the Assembly, the Council or the Joint Committee is essential to the discharge of the responsibilities of Our Government, Our Government may act as if the Demand has been assented to notwithstanding

ing the withholding of such assent or the reduction of the amount there in referred to by the Assembly, the Council or the Joint Committee.

Emergent expenditure.

32. Notwithstanding anything contained in this Regulation, Our Dewan shall have power, in cases of emergency, to authorise such expenditure as may, in the opinion of Our Government, be necessary in the interest of Our Government or for the carrying on of any department or for the safety or tranquillity of Travancore or any part thereof.

(b) Rules 67 to 78 of the Travancore Legislative Rules.

THE BUDGET.

67. A statement of the estimated annual expenditure and revenue of the State (hereinafter called the Budget) shall be presented to the Assembly and the Council at a Joint Sitting of both Chambers before the beginning of the year for which it is framed and on Such day as the Dewan may appoint :

Demands for grants.

68. (1) A separate demand shall ordinarily be made in respect of the grant proposed for each department of Government.

Provided that the Government may in their discretion include in one demand grants proposed for two or more departments or make a demand in respect of expenditure which cannot readily be classified under particular departments.

(2) Each demand shall contain firstly a statement of the total grant proposed, and then a statement of the detailed estimate under each grant divided into items.

(3) Subject to these Rules, the Budget shall be presented in such a form as the Government may consider best fitted for its consideration by the Legislature.

(4) On the day on which the Budget is presented, the Financial Secretary shall explain the Budget, and the President may, if he thinks fit, make any statement thereon.

Stages of the Budget debate in Assembly.

69. The Budget shall be dealt with by the Assembly in two stages, namely:—

- (a) a general discussion, and
- (b) the voting of demands for grants.

General discussion.

70. (1) On a day to be appointed by the Dewan subsequent to the day on which the Budget is presented and for such time as the Dewan may allot for this purpose, the Assembly shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage, nor shall any member be entitled to divide the Assembly in respect of any such discussion on the Budget.

(2) The Financial Secretary shall have a general right of reply at the end of the discussion and the President may, if he thinks fit, make any remarks.

(3) No member other than the Financial Secretary shall speak for more than twenty minutes.

(4) The President may, if he thinks fit, prescribe a time limit for speeches.

Voting of grants.

71. (1) Not more than seven days shall be allotted by the Dewan for the discussion by the Assembly of the demands of the Government for Grants.

(2) Of the days so allotted not more than one day shall be allotted by the Dewan to the discussion of any one demand. As soon as the maximum limit of time for discussion is reached, the President shall forthwith put to the vote every question necessary to dispose of the demand under discussion.

(5) On the last day of the allotted days at 5 'O clock in the evening the President shall forthwith put to the vote every question necessary to dispose of all the outstanding matters in connection with the demands for grants.

Motions at this stage.

72. (1) No motion for appropriation can be made by either Chamber except on the recommendation of the Government.

(2) Motions may be moved at this stage by the Assembly to omit or reduce any grant or any item in a grant, but not to increase or alter the destination of a grant.

(3) When several motions relating to the same demand are offered, they shall be discussed in the order in which the heads to which they relate appear in the Budget.

(4) No motion shall be made for the reduction of a grant as a whole until all the motions for the omission or reduction of definite items within the grant have been discussed.

Presentation of Budget in parts.

73. Nothing hereinbefore contained shall be deemed to prevent the presentation of the Budget to each Chamber in two or more parts, and when such presentation takes place, each part shall be dealt with in accordance with the foregoing Rules as if it were the Budget.

Stages of the Budget debate in Council.

74. (1) The Budget shall be dealt with by the Council in two stages, namely:—

- (a) a general discussion; and
- (b) the voting of demands for grants.

General discussion.

(2) (a) On a day to be appointed by the Dewan subsequent to the day on which the Budget is presented and for such time as the Dewan may allot for this purpose, the Council shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage, nor shall any member be entitled to divide the Council in respect of any such discussion on the Budget.

(b) The Financial Secretary shall have a general right of reply at the end of the discussion and the President may; if he thinks fit, make any remarks.

(c) No member other than the Financial Secretary shall speak for more than twenty minutes.

(d) The President may, if he thinks fit, prescribe a time limit for speeches.

Voting of grants in Council.

(3) Not more than four days shall be allotted by the Dewan for the discussion by the Council of the demands of the Government for grants; and not more than half a day shall be allotted to the discussion of any one demand.

(4) As soon as the maximum limit of time for discussion is reached, the President shall forthwith put to the vote the demand under discussion.

(5) On the last day of the allotted days, at 5 O' clock in the evening, the President shall forthwith put to the vote every question necessary to dispose of all the outstanding demands.

Procedure in State Council:

75. The Council shall consider and discuss each demand as a whole, and shall vote upon each demand as a whole. The Council shall not move for reduction of any grant or of any item in a grant making up the demand submitted to its vote.

Declaration by Dewan.

76. If the Dewan declares that he is satisfied that any demand which has been refused or reduced is essential to the discharge of the responsibilities of the Government and if the Government act as if such demand had been assented to, or, if the Government in case of emergency, authorise such expenditure as in their opinion, is necessary for the safety, tranquillity or interests of Travancore or any part thereof, or, if any expenditure is incurred by the Government under section 32 of the Regulation a statement showing the action so taken by the Government shall be laid on the table by the Financial Secretary; but no motion shall be made in regard to that action, nor shall that statement be discussed.

Supplementary or additional grants.

77. (1) An estimate shall be presented to the Assembly and the Council for a supplementary or additional grant when—

(a) the amount voted in the Budget of a grant for which the vote of the Legislature is necessary is found to be insufficient for the purpose of the current year, or

(b) a need arises during the current year for expenditure for which the vote of the Legislature is necessary upon some new service not contemplated in the Budget for that year.

(2) An estimate may be presented to the Assembly and the Council for an additional or supplementary grant in respect of any demand to which the Assembly or the Council has previously refused its assent, or in respect of an amount which the Assembly has refused.

(3) Supplementary or additional estimates shall be dealt with by the Assembly and the Council in the same way as if they were demands for grants.

78. All appointments the salary or the maximum salary of which is Rs. 500 per mensem or above are specified for the purpose of Section 28, sub-section (4), clause (d), sub-clause (ii) of the Regulation.

APPENDIX 40.

(See Chapter 23 Article 884.)

Finance Committee.

The following are the rules with regard to the constitution and functions of the Finance Committee :—

As soon as may be after the commencement of each official year, the committee shall be constituted.

The functions of the Committee shall be (i) to examine the draft annual budget so far as the same is within the cognisance of the Travancore Sri Mulam Assembly and the Travancore Sri Chitra State Council ; (ii) to examine all applications for supplementary grants under votable items of expenditure ; and (iii) to examine such matters as may be referred to it by the Government.

The Committee shall be a purely advisory body.

The Committee shall consist of six members, *viz.*

(i) the President of the Travancore Sri Mulam Assembly and the Travancore Sri Chitra State Council who will be the President of the Committee also ;

(ii) three non-official members, 2 from the Assembly elected by the non-official members of the Assembly and 1 from the Council, elected by the non-official members of the Council ; and

(iii) two official members nominated by the Government.

The Committee shall meet as often as necessary and the dates of such meetings shall ordinarily be intimated at least seven days in advance.

Three members of whom at least two shall be non-officials shall form the quorum of the Committee.

Copies of papers relevant to the discussions at the meetings shall be made available for the use of each member at least two days before the date of the meeting.

A meeting of the Committee shall be held every year to consider the appropriation of the State Revenue for the following year. The following records shall be supplied to each member of the Committee :—

(a) A schedule of demands showing the preliminary proposals of the Government for the appropriation of the Revenues as per existing sanction with a brief explanation of the estimates.

(b) A schedule of new items of expenditure proposed to be included in the budget.

Notwithstanding anything contained in the foregoing, the Dewan may appoint any member of the Committee to preside at the meetings of the Committee whenever the President does not preside ; and the Dewan may also nominate any person, who is a member of either the Sri Mulam Assembly or the Sri Chitra State Council, to be an additional member of the Committee to sit in the Committee and take part in its functions whenever the person appointed by the Dewan under the foregoing provision presides at any meeting of the Committee.

APPENDIX 41.

(See Chapter 23 Article 885.)

Public Accounts Committee.

The following are the rules and instructions with regard to the constitution and functions of the Public Accounts Committee:—

Rules 79 and 80 of the Travancore Legislative Rules.

79. (1) As soon as may be after the commencement of each financial year, a Committee on Public Accounts shall be constituted for the purpose of dealing with the audit and appropriation of the accounts of the Government so far as they relate to heads of expenditure not removed from the cognisance of the Legislature under Section 28 of the Regulation and with such other matters as the Government may refer to the Committee.

(2) The Committee on Public Accounts shall consist of not more than seven members including the Chairman, of whom two shall be elected by the non-official members of the Assembly and one by the non official members of the Council, according to the principle of proportionate representation by means of the single transferable vote, or in such other manner as may be prescribed by the Dewan. The remaining members shall be nominated by the Government.

(3) The Dewan, or a person nominated by the Dewan, shall be the Chairman of the Committee, and in the case of an equality of votes, the Chairman shall have a second or casting vote.

80. (1) In scrutinising the audit and appropriation accounts of the Government, it shall be the duty of the Committee to satisfy itself that the money voted by the Legislature has been spent within the scope of the demand granted by the Legislature.

(2) It shall be the duty of the Committee to bring to the notice of the Legislature.—

(a) every re-appropriation from one grant to another grant ;

(b) every reappropriation within a grant which is not made in accordance with such rules as may be prescribed by the Government, and

(c) all expenditure which the Government have requested should be brought to the notice of the Legislature.

APPENDIX 42.

*(See Chapter 23 Articles 898 and 913.)***List of Budget Estimates.**

REVENUE AND RECEIPTS.

No. of the Major Head.	Budget Estimates.	Officer responsible.
SERVICE HEADS.		
I	LAND REVENUE.	
	Land Revenue Survey ...	Land Revenue and Income Tax Commissioner.
II	TAXES ON INCOME. ...	Do.
III	SALT ..	Excise Commissioner
IV	EXCISE ...	Do.
V	CUSTOMS ...	Do.
V—A	DUTY ON MATHESES ...	Do.
VI	FOREST ...	Conservator of Forests.
VII	STAMPS ...	Superintendent of Stamps.
VIII	REGISTRATION.	
	Registration Receipts ...	Director of Registration.
	Fees for registering Joint Stock Companies ...	Registrar of Joint Stock Companies.
IX	INTEREST.—	
	Interest on Surplus Investments etc., ...	Account Officer.
	Interest on over draft account of the State Land Mortgage Bank ...	Manager. State Land Mortgage Bank.
	Interest on Arrears of Land Revenue ...	Land Revenue and Income-Tax Commissioner.
	Interest on Arrears of Excise Revenue ...	Excise Commissioner.
	Interest on Land Improvement and Agricultural Loans ...	Land Revenue and Income-Tax Commissioner
	Interest on Industrial Loans ..	Director of Industries.
	Interest on Miscellaneous Loans and Advances ...	Account Officer.

Revenue and Receipts—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
X	HIS HIGHNESS THE MAHARAJA'S GARAGE & STABLES ...	Kariakar, His Highness the Maharaja's Garage and Stables.
XI	ADMINISTRATION OF JUSTICE ...	Registrar of the High Court.
	Court Fees realised in cash .	Head Sirkar Vakil.
XII	JAILS ..	Superintendent, Central Prison.
XIII	POLICE ..	Commissioner of Police.
XIV	PORTS ...	Principal Port officer.
XV	EDUCATION ...	Director of Public Instruction.
XVI	AGRICULTURE AND FISHERIES .	Director of Agriculture and Fisheries.
XVII	INDUSTRIES ...	Director of Industries.
XVIII	MEDICAL, PUBLIC HEALTH AND SANITATION.	
	Medical Receipts ...	Darbar Physician.
	Ayurveda Receipts ..	Director of Ayurveda.
	Sanitary Receipts ...	Director of Public Health.
XIX	DEVASWOMS.--	
	Receipts from Agrasala ...	Sarvadhikariakar, Palace.
	Receipts from Mofussil Oottupuraks etc. ..	Devaswom Commissioner.
XX	CURRENCY AND MINT ...	Superintendent Government Mint.
XXI	STATIONERY AND PRINTING.—	
	Stationery Receipts ...	Chief Secretary to Government.
	Press Receipts ...	Superintendent, Government Press.
XXII	SCIENTIFIC & MISCELLANEOUS DEPARTMENTS.	
	Receipts from the Museum and Public Gardens ...	Superintendent, Government Museum & Public Gardens.

Revenue and Receipts —(contd.)

No. of the Major Head.	Budget Estimate.	Officer responsible.
XXII	SCIENTIFIC & MISCELLANEOUS DEPARTMENT—(contd.) Receipts from the Public Library	Honorary Secretary, Public Library.
	Mining Receipts ...	Chief Secretary to Government.
	Receipts under the Patents and Designs Regulation ...	Controller of Patents and Designs.
	Revenue and Account Test Examination Fees ...	Secretary, Revenue and Account Test Examination Board.
	Receipts from the Photograph Department ...	Government Photographer.
XXIII	BUILDINGS, COMMUNICATIONS AND MISCELLANEOUS PUBLIC IMPROVEMENTS ...	Chief Engineer, Roads, Buildings and Irrigation.
XXIV	MARAMAT ...	Maramat Engineer.
XXV	PRODUCTIVE IRRIGATION WORKS.— Direct Receipts by the P. W. D. ...	Chief Engineer, Roads, Buildings and Irrigation.
	Land Revenue due to Irrigation ...	Land Revenue and Income-Tax Commissioner.
XXVI	ELECTRICITY ...	Electrical Engineer.
XXVII	WATER WORKS ...	Water-works and Drainage Engineer.
XXVIII	RAILWAYS ...	Account Officer.
XXIX	ANCHAL ...	Anchal Superintendent.
XXX	STATE LAND MORTGAGE BANK ...	Manager, Land Mortgage Bank.
XXXI	Army.— Receipts from the Travancore State Forces ... Body Guard ...	Commandant, Travancore State Forces. Officer Commanding Body Guard.
XXXII	RECEIPTS IN AID OF PENSIONS &c.	Account Officer.
XXXIII	RECEIPTS FROM THE STATE GUESTS DEPARTMENT ...	Directress, State Guests Department

Revenue and Receipts—(contd.)

No. of the Major Head.	Budget Estimate	Officer responsible.
XXXIV	<p>MISCELLANEOUS.—</p> <p>Adiyara or Succession and other Customary Fees ..</p> <p>Unclaimed Deposits ..</p> <p>Premium on Bills ...</p> <p>Receipts from the Jubilee Town Hall ...</p> <p>Recoveries of old Advances Lapsed Remittance Transfer Receipts .</p> <p>Receipts from Sreepandara-vagai ...</p> <p>Receipts under the Vital Statistics Regulation ...</p> <p>Receipts from the Department of Public Service Commissioner ...</p> <p>Miscellaneous.—</p> <p>(a) Hire of Government Motor Cars ...</p> <p>(b) Recoveries on account of Law Charges other than those in Pauper Suits ...</p> <p>(c) Cash Recoveries of Service Payments in previous years.</p> <p>(d) Receipts from Madapad and Kakur Funds on account of auditing establishment in the Account Office .</p> <p>(e) Receipts on account of the Travancore Government 5 per cent Loan of 1091 ..</p> <p>(f) Fees for Government audit of accounts of official Receivers .</p> <p>(g) Other items ...</p>	<p>Account Officer.</p> <p>Do.</p> <p>Do.</p> <p>Honorary Secretary, Victoria Jubilee Town Hall.</p> <p>Account Officer.</p> <p>Do.</p> <p>Land Revenue and Income-Tax Commissioner.</p> <p>Do,</p> <p>Public Service Commissioner.</p> <p>Chief Secretary to Government.</p> <p>Head Sirkar Vakil.</p> <p>Account Officer.</p> <p>Do.</p> <p>Do.</p> <p>Do.</p> <p>Do.</p> <p>Do.</p>

Revenue and Receipts—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
	<i>Devasmom Fund.</i> —	Devaswom Commissioner.
	<i>Kandukrishy Fund.</i> —	Land Revenue Commissioner.
	DEBT HEADS.	
	<i>Deposits not bearing interest.</i> —	
	Landing and Shipping Fees Committee Fund	President, Landing and Shipping Fees Committee.
	ADVANCES REPAYABLE.	
	Survey Advances	Land Revenue and Income-Tax Commissioner.
	Removal of encroachments	Do
	Advances to the Agricultural Department for manure	Director of Agriculture and Fisheries.
	Do. for seeds and seedlings	Do.
	Do. for implements	Do.
	Do. for Fish Industries.	Do.
	Do. to Ayurveda department for preparation of medicines	Principal, Ayurveda College.
	Do. to the Industries Department	Director of Industries.
	Do. to the Excise Department	Excise Commissioner.
	Do. to the Poonjar and Vanjipuzha Edavagai.	Special Settlement Officer, Poonjar.
	COINAGE ACCOUNT.	
	Mint advance	Account Officer.
	STO K.	
	Paddy	Land Revenue and Income-Tax Commissioner.
	Salt, Opium and Ganja	Excise Commissioner.
	P. W. D. Stock	Chief Engineer, Roads Buildings & Irrigation.
	Electrical stock	Electrical Engineer to Government.
	LOANS.	
	Agricultural Loans	Land Revenue and Income-Tax Commissioner.
	Industrial Loans	Director of Industries.
	Miscellaneous Loans and Advances	Chief Secretary to Government.

EXPENDITURE.

No. of the Major Head.	Budget Estimates.	Officer responsible.
SERVICE HEADS.		
1	LAND REVENUE.— Land Revenue Revenue Survey	... } Land Revenue and In- ... } come-Tax Commis- ... } sioner.
2	TAXES ON INCOME	... Do.
3	SALT	... Excise Commissioner.
4	EXCISE	... Do.
5	CUSTOMS	... Do.
6	FOREST	... Conservator of Forests.
7	STAMPS — Stamp Manufactory Central Stamp Depot	... } Superintendent of ... } Stamps.
8	REGISTRATION.— Registration Department Office of the Registrar of Joint Stock Companies	... Director of Registration. ... Registrar of Joint Stock Companies.
9	INTEREST ON DEBT AND OTHER OBLIGATIONS	... Account Officer.
10	SINKING FUNDS	... Do.
11	PALACE	... Do.
12	PANIVAGAI	... Do.
13	HIS HIGHNESS THE MAHARAJAH'S GARAGE AND STABLES	... Kariakar, H. H. The Maharajah's Garage and Stables,
14	HIS HIGHNESS THE MAHARAJAH'S TOURS OUTSIDE THE STATE	... Account Officer.
15	GENERAL ADMINISTRATION.— General and Revenue Secretariat Financial Secretariat Account Office	... Chief Secretary to Gov- ernment ... Financial Secretary to Government. ... Account Officer.

EXPENDITURE — (contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
	GENERAL ADMINISTRATION — (contd.)	
	Public Service Commis- sioner ...	Public Service Commis- sioner.
	Legislative Bodies ...	Chief Secretary to Gov- ernment.
	Expenditure on Books, Periodicals &c. ...	Do.
16	ADMINISTRATION OF JUSTICE.—	
	High Court ...	Registrar of the High Court.
	Civil and Sessions Court's Criminal Courts ...	
	Law College and Hostel Head and District Court ...	
	Sirkar Vakils ...	
	Additional Head Sirkar Vakil ...	Head Sirkar Vakil.
17	JAILS ...	Additional Head Sirkar Vakil.
18	POLICE ...	Superintendent, Central Prison.
19	PORTS ...	Commissioner of Police.
20	EDUCATION ...	Principal Port Officer.
21	AGRICULTURE AND FISHERIES ...	Director of Public Ins- truction.
22	INDUSTRIES ...	Director of Agriculture and Fisheries.
23	CO-OPERATIVE DEPARTMENT ...	Director of Industries.
24	MEDICAL, PUBLIC HEALTH AND SANITATION.—	Registrar of Co-operative Societies.
	Superintendence ...	Darbar Physician.
	Hospitals and Dispensaries ...	
	Midwifery and Nursing classes ...	
	Medical Stores ..	
	Grants to European Medical Institutions ...	

EXPENDITURE—(contd.)

No of the Major Heads.	Budget Estimates.	Officer responsible.
	MEDICAL, PUBLIC HEALTH AND SANITATION—(contd.)	
	Inspector of Ayurveda Grants to Ayurvedic Medical Institutions ...	} Inspector of Ayurveda.
	Ayurveda College, Hospital &c. ...	Principal, Ayurveda College.
	Public Health ...	Director of Public Health.
	Honoraria to Vaidians Expenditure in connection with the prevention of plague ...	Account Officer.
25	DEVASWOMS (excluding Sree- pandaravagai & Agrasala) Sree Pandaravagai ...	Devaswom Commissioner
		Land Revenue and Income-Tax Commis- sioner and Sarvadhikari- akar, Palace.
	Agrasala ...	Sarvadhikariakar, Palace.
26	STATE CHARITIES ...	Devaswom Commissioner.
27	CURRENCY AND MINT ..	Superintendent, Govern- ment Mint.
28	STATIONERY AND PRINTING.— Stationery & Central Printing Office ...	Chief Secretary to Gov- ernment.
	Printing ...	Superintendent, Govern- ment Press.
29	SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.— Museum and Public Gardens...	Superintendent, Govern- ment Museum and Public Gardens.

EXPENDITURE—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
30	SCIENTIFIC AND MISCELLANEOUS DEPARTMENT—(contd.)	
	Meteorological Section ...	Government Meteorologists.
	Astronomical Section ...	Government Astronomer.
	Photograph Department ...	Government Photographer and Mechanic.
	Public Library ...	Honorary Secretary Public Library.
	Archaeological Department ...	Superintendent of Archaeology.
	Preservation of Oriental Literature ...	Curator for the publica- tion of Sanskrit manus- cripts.
	Controller of Patents and Designs ...	Controller of Patents and Designs
	Economic Development Board ...	President, Economic Development Board.
	Revenue and Account Test Examinations ...	Secretary, Revenue and Account Test Examina- tion Board.
31	Sri Chitralayam ..	Officer in charge of the Chitralayam.
32	BUILDINGS, COMMUNICATIONS AND MISCELLANEOUS PUBLIC IMPROVEMENTS ...	
31	PROTECTIVE IRRIGATION ...	
32	MARAMAT.—	
	Maramat Department ...	Maramat Engineer.
	Palaces, Bungalows, Satroms &c., ...	Land Revenue and In- come-Tax Commis- sioner.

EXPENDITURE—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
	MARAMAT --(contd.)	
	Sirkar Gardens inside the Fort	.. Chief Secretary to Gov- ernment.
33	POLITICAL PENSIONS	.. Account Officer
34	MISCELLANEOUS POLITICAL EXPENDITURE (excluding other charges)	. Directress, State Guests Department
	Other charges	... Chief Secretary to Gov- ernment.
35	IRRIGATION CAPITAL ACCOUNT. Works	. Chief Engineer, Roads, Buildings and Irriga- tion.
	Receipts on Capital Account	.. Land Revenue and In- come-Tax Commis- sioner.
36	ANCHAL CAPITAL ACCOUNT	. Chief Engineer.
87	ARMY.—	
	Travancore State Forces	Commandant, Travancore State Forces.
	Body Guard	Officer Commanding Body Guard.
38	SUBSIDY TO THE BRITISH GOV- ERNMENT	... Account Officer.
89	SUPERANNUATION ALLOWANCES AND PENSIONS	Do.
40	MISCELLANEOUS.—	
	Jubilee Town Hall	. Honorary Secretary, Victoria Jubilee Town Hall.
	Palace Vaidian and Artist	. Chief Secretary to Gov- ernment.
	Reward for killing wild animals	... Land Revenue and In- come-Tax Commis- sioner.

EXPENDITURE—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
40	MISCELLANEOUS—(contd.)	
	Burial and Funeral charge of paupers	Land Revenue and In- come-Tax Commis- sioner.
	Expenditure in connection with Anti-rabic treat- ment	Chief Secretary to Gov- ernment
	Contributions to Associations, Clubs, &c	Do.
	Do. to Charitable pur- pose-	Do.
	Do. to Village Panchayats	Do.
	Do. to Air Mail Service	Do.
	Special Punjab Loan Com- mittee T. A. to Members	Do.
	Grants to Municipalities	Do.
	Expenditure under the Weights and Measure- Regulation	Land Revenue and In- come-Tax Commis- sioner.
	Contribution to C. M. S. Kottayam on resumption of Munro Island	Do.
	Destruction of Water Hyacinth from Tanks, Pools, &c.	Do.
	Remuneration to Pukathy staff for detection of omis- sions in vital statistics &c.	Do.
	Bankers' Commission	Account Officer
	Bank Contingencies	Do.
	Miscellaneous	Do.

EXPENDITURE—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
40	MISCELLANEOUS—(contd.)	
	Capital Expenditure not charged to Revenue— Quilon—Trivandrum Railway	... Account Officer (through the Agent, South Indian Railway.)
	Other Railways	... Chief Secretary to Gov- ernment.
	CAPITAL EXPENDITURE.—	
	Town Planning Schemes The Council Chamber	... } Chief Engineer, Roads Buildings and Irriga- tion.
	The Willingdon Water Works	... } The Water Works and Drainage Engineer to Government.
	Water Supply to Municipal Towns of Alephey, Sher- cotiah and Nagercoil	...
	The Drainage Scheme	...
	Military Works	... Commandant, Travancore State Forces.
	DEVASWOM FUND	... Devaswom Commis- sioner.
	Kandukishv Fund	... Land Revenue Commis- sioner.
	DEBT HEADS.	
	DEPOSITS NOT BEARING INTEREST —	
	Landing and Shipping Fees Committee Fund	... } The President, Landing and Shipping Fees' Committee.
	ADVANCES REPAYABLE.—	
	Survey Advances	... Land Revenue and In- come-Tax Commis- sioner.

EXPENDITURE—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible
42	ADVANCES REPAYABLE—(contd.)	
	Removal of encroach- ments	... Land Revenue and In- come-Tax Commis- sioner.
	Advances to the Agricul- tural Department for manure	... Director of Agriculture and Fisheries.
	Do. for seeds and seed- lings	... Do.
	Do. for implements	... Do
	Do for Fish Industries	... Do.
	Do. to the Ayurveda Department for prepara- tion of medicines	... Principal Ayurveda College.
	Do. to Industries Depart- ment	... Director of Industries
	Do. to Excise Depart- ment	... Excise Commissioner.
	Do. to Poonjar and Vanji- puzha Edavagais	... Settlement Officer, Poonjar.
	COINAGE ACCOUNT.—	
	Mint Advance	... Account Officer.
	SUSPENSE.—	
	Stock.—	
	Paddy	... Land Revenue and In- come-Tax Commis- sioner.
	Salt, Opium & Ganja	... Excise Commissioner.
	P. W. D Stock	... Chief Engineer, Roads, Bul. Ws., and Irriga- tion

EXPENDITURE—(contd.)

No. of the Major Head.	Budget Estimates.	Officer responsible.
40	STOCK—(contd.)	
	Electrical stock	... Electrical Engineer to Government.
	LOANS.—	
	Agricultural Loans	... Land Revenue and In- come-Tax Commis- sioner.
	Industrial Loans Miscellaneous Loans and Advances	... Director of Industries.
	INVESTMENTS ON REPRODUCTIVE WORKS.—	Chief Secretary to Gov- ernment.
	Trivandrum Electric Supply Do. Telephone Quilon Electric supply Pallivasal Hydro Electric Scheme Trunk Telephone	... } ... } The Electrical Engineer ... } to Government.
	Rubber Factory	... Director of Industries
	Clay Refining and Porcelain Factory, Kundara	... The Ceramic Expert.

FORMS

FORM 1.

(SEE CHAPTER 5. ARTICLE 71)

Chalan for payment of money by cheques into the Treasury

DUPLICATE.

(To be retained at the Treasury.)

Chalan for payment of money by cheques into the Treasury

No.	Head of account in the Treasury accounts, to which the amount of the cheque has to be credited as soon as the cheque is cleared.	Particulars of cheque	
The person or officer in whose account payment is made and his address.	Nature of payment	Number	Amount
		Bank drawn upon.	
		Total (in words and figures)	
		Signature of Remitter	
		Date	

Received the above mentioned cheques and amounts thereof credited under the cheque book use in the Treasury Accounts. (Vide item No.)

..... Treasury }
The Treasurer.
Treasury Officer.

ORIGINAL

(To be given or sent to the payer)

Chalan for payment of money by cheques into the Treasury

No.	Head of account in the Treasury accounts to which the amount of the cheque has to be credited as soon as the cheque is cleared	Particulars of cheque		Particulars of intimation of credit by the Treasury.
The person or officer in whose account payment is made and his address	Nature of payment	Number	Amount	Date
		Bank drawn upon		
		Total (in words and figures)		
		Signature of Remitter		
		Date		

Received the above mentioned cheques and amounts thereof credited under the cheque book use in the Treasury Accounts (Vide item No.). The amount realized from the cheque and the date of credit will be intimated as soon as advice of credit is received from the Account Officer

..... Treasury }
The Treasurer.
Treasury Officer

FORM 2.

(CHAP. 5—ART 72.)

Acknowledgment for receipt of Money.

Book No _____	Office of the _____	Book No _____	Office of the _____
Receipt No _____	Station _____	Receipt No _____	Station _____
Date _____	Date _____		
Received from _____	Received from _____		
Ruppes _____	Ruppes _____		
on account of _____	on account of _____		
_____	_____		
and credited to cash book page No _____	and credited to cash book page No _____	_____	item No. _____
on _____	on _____		
Initials of Cashier _____	Initials of Head of Office _____	Cashier _____	Head of office _____

FORM

(See Chapter 5 Article 83.)

DUPLICATE

Chalan for payment of money into the Divisional Treasury
at Sub-Treasury

No.

By whom paid.	On what account.	Amount.	Monthly consecutive number assigned to the credit in the Day-book.			
			B-	Ch.	No.	Month
Date	... 11 .	Total.				

Signature of Remitter.

Divisional Treasury Received Rupees
Sub-Treasury Entered.
The 11 .

Initials of Treasurer

Shroff.

Initials of Head Accountant

Initials of Treasury Officer.

NOTE—This receipt is not valid or binding on Government unless it is signed by—
(1) the Head Accountant, (2) the Treasurer and
(3) the Treasury Officer.

ORIGINAL

Chalan for payment of money into the Division of Treasury
at Sub-Treasury

No.

By whom paid	On what account.	Amount.	Monthly consecutive number assigned to the credit in the Day-book.		
			B-	Ch.	No. Month
Date 11 .			Total		

Signature of Remitter.

Divisional Treasury... Received Rupees
Sub-Treasury... .. Entered
The 11 .

Signature of Treasurer

Shroff.

Signature of Head Accountant.

Signature of Treasury Officer

NOTE—This receipt is not valid or binding on Government unless it is signed by—
(1) the Head Accountant, (2) the Treasurer and
(3) the Treasury Officer

FORM 9.

(SEE CHAPTER 5 ARTICLE 174.)

1. Department.
2. Locality.
3. Description of the property damaged.
4. Cause of the damage.
5. Book value of the damaged portion of the property.
6. (a) Whether it is proposed to replace or reconstruct the damaged portion.
(b) And, if so, the estimated cost of the replacement or reconstruction.
7. If it is not proposed to replace or reconstruct the damaged portion of the property, the amount to be written off the capital value of the property in the accounts, which should be estimated in the absence of the recorded book value.
8. What action is being taken to effect the write-off in item (7) above.

FORM 15.

(SEE CHAPTER 5 ARTICLES 188.)

Register of Undisbursed Pay etc.

(For watching the disbursement of moneys drawn from the treasury which are not disbursed on the same day.)

Date.			Annual Serial Number.			Description of bill or cheque originally cashed.			Undisbursed balance of bill- cashed				Disbursement f				Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	Rs.	chc.	Rs.	chc.	Rs.	chc.	
			Amount of the bill or cheque	Amount undischursed,*	Date of subsequent disbursement †	Amount disbursed †	Balance	ate.	Number of receipt item from which disbursed	Particulars of payment.								
		Office establishment bill	1 200 0 0	1 12 0 0														
		Office travelling allowance bill	20 0 0	3 4 0														
		Total																
		Deduct amount paid																
		Closing balance																
		Details of balance																
										Total								

* As soon as a bill is drawn, columns 1-4 must be filled in and column 4 attested by the drawing officer as the bill is signed After a bill is cashed, the amount undisbursed at the end of the day should be entered in column 5.

† The entries in these columns are to be made in the same line as the original receipt entries.

f In these columns the amounts disbursed should be entered consecutively.

FORM 16.

(SEE CHAPTER 5 ARTICLE 188.)

Permanent Advance Disbursement Register.

Charges.							Receipts			
Date.	Monthly serial number	Description and department	Amount	Mode of recoupment	Date of recoupment from the treasury	Date	Number of bill	Serial number of item of charge recouped.	Amount	Remarks
			Rs. Ch. C.							
								Opening balance,		
								Total		
								Deduct charges		
								Closing balance		
								Add unrecouped expenditure as per .. sub-vouchers.		
								Total Permanent advance		

Register of rents of Buildings and Lands.

Abstract of total realisations.

*Similarly for all the other months

FORM 28

(SEE CHAPTER 28 ARTICLE 305).

Register of..... Advances.
Case No.....
Designation of Appointment.....
Number and Date of Government or other Order sanction-
ing the advance.....
Amount of advance taken.....
No- of instalments.....
Amount of each instalment.....
Date from which recovery begins.....

Particulars of Recovery.

Reference to Credit.

Month from the bill for which, amount is short drawn	Date of credit in cash book, if recovered in cash	Amount Recovered.	Remarks such as explanation for non-recovery in particular months, reference to communication with which extract was sent on transfer of officer, reference to communication with which acknowledgment for outstanding balance at close of each official year was received and returned to Account Officer.

(SEE CHAPTER 8 ARTICLE 349.)

Government of Travancore	Bill of Mr.	(Head of service chargeable).	Month of claim
	Official designation	111.
	Head quarters.....	Voucher No. of
Maximum pay of } Rs. ..	Treasury from which }	list of payments
appointment. }	payment is desred }	for.....111 .

Date.	Route.		Purpose of each visit to be given in such detail as to meet the requirements of the rules in Articles 495 and 497 T S R.	Mode of conveyance used	Fares by Railway or motor bus or steam lunch or passage money by sea or river steamer for self and servants separately.			Distance travelled by road or boat.
	From	To			Class (single or double.)	Rs.	ch. c.	
	Station Hour of departure.	Station Hour of arrival.						For which mileage is admissible for which daily allowance is admissible.
								Days halted.
								Dates of last visit and remarks

Signature of Officer.

				Rs	ch	o.
I	Railway fare	...	..	..
II.	Motor car fare	..	..	..
III.	Steam or motor launch fare	..	..	..
IV.	(1) Ordinary mileage by road for the*	for — miles at — per mile —				
	(2) Special mileage—Art 491 (a) S. R for the*	for — miles at — per mile —				
	(3) Mileage for the* — and special mileage for the*	limited to special daily allowance for — days at — per diem —				
	(4) Mileage for the* — and special mileage for the*	limited to special daily allowance for — day at per diem —				
V.	Daily allowance.	(a) for — day's marches	at — per diem .			
		(b) for — day's halt	at — per diem .			
VI.	Special allowance	(a) for — day's marches	at — per diem .			
	Art 491 S R	(b) for — day's halt	at — per diem .			
VII	Passage by sea	(a) Steamer fare	.			
		(b) Actual embarking and disembarking charges	.			
VIII.	Charges for conveying tents, horses & , as per receipts attached			.		
IX	Actual conveyance hire			.		
Total				..		
Deduct Table money for — — — days						
Other deductions to be specified — — —						
Net amount (in words)						
No.	dated.		Budget grant..			
Chargeable to	{	Major head	Expenditure including this bill ..			
		Minor head	Balance available .			
		Detailed head				
Payable at	Treasury		Passed for Rs (in words		..	..
Passed for Rs (			Station.		..	..
Rupees			Date		..	..
..			Signature and designation of Controlling Officer.			
..						
Account Office. | Assistant Account Officer.			Signature.		Contents received	
					Stamp when claim exceeds Rupees 20	
Trivandrum.						
Pay Rupees (in words)						
Examined						
Accountant.				Officer in charge		
				..... Treasury.		

*Specify dates

Instructions for preparing Travelling Allowance Bills.

1. Journeys of different kinds and Journeys and halts should not be entered on the same line.
2. When a circuitous route is taken, the reason for doing so should be stated in the remarks column.
3. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.
4. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.
5. Permanent travelling and conveyance allowances should be drawn along with the pay of the officer and not on travelling allowance bills.
6. When an officer does not use the public conveyances plying for hire between the stations he travels he should state in the remarks column the reasons for not doing so.
7. Fractions of a mile should be omitted in the total of any journey. *Vide* Art. 438 I. S. R)
8. Ordinary and special mileage should be shown separately in the details of claim, a note being added in the column for remarks in the case of special mileage.
9. When claiming road mileage between places connected by railway, the nature of public interest served should be indicated.

FORM 35

(SEE CHAPTER 8 ARTICLE 353.)

Bill for Travelling Allowance of Establishment.

Voucher No..... of
Divisional Treasury.

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills cashed thirty days previous to this date have been disbursed to the officers therein named and their receipts taken in the Acquittance Rolls filed in my office with receipt stamps duly defaced for every payment in excess of rupees twenty.

2. Certified that the allowances claimed in this bill for non-gazetted ministerial or menial officers for journeys by road or boat do not exceed their actual travelling expenses and that under my orders and to my knowledge they/he travelled by (Article 46 (ii), T. S. R.)

3. Certified that I have taken pains to ascertain the length of the marches mentioned in this bill and have shown them accurately to the best of my knowledge and belief.

4. Certified that in all cases in which double motor car, steam or motor launch fare is claimed in this bill the amounts claimed are *double* the fares actually paid.

5. Certified that menials for whom actual expenses are claimed were not given seats in conveyances paid for by Government for the following reason.

6. Certified that the following officers were absent from head-quarters for more than 24 hours on the the dates for which two days' daily allowances have been claimed.

7. Certified that no travelling allowance has been drawn in any case for days of casual leave or for Sundays or authorised holidays not actually spent in camp.

8. Certified that the officers for whom T. A. is claimed under the ordinary rules were not provided with means of locomotion at the expense of Government Local Fund or Palace.

9. (a) Certified that Credit notes (Railway or Bus warrants) were issued for the journey shown against number.....

(b) Certified that no credit notes (Railway or Bus warrants) were issued for journeys for which Railway or Motor Bus fares are herein claimed.

10. Certified that the following officers for whom T. A. is claimed under Article 480 T. S. R. attended the obligatory departmental examination prescribed for the offices they hold or in which they are on probation and T. A. has not been claimed for more than twice for the same examination.

11. Certified that the following officers for whom T. A. is claimed under article 471 T. S. R. were transferred in the interests of public service from one station to another for more than two months

12. Certified that the amounts remaining undisbursed for 30 days have been refunded in cash to the Treasury. Vide Chalan No..... dated.....

NOTE — Such of the printed certificates in the bill as are not necessary should be scored through and those retained should each be attested with the initials of the drawer of the bill.

Budget grant for 111
Expenditure including this bill
Balance available

Rs	ch	c.

Head of Office.

Passed for Rupees (in words and figures.)

‡ From _____ Treasury.

Examined and entered :—

Accountant,

Signature and Designation of

Controlling Officer.

Date _____ 11.

Pay Rupees (in words and figures) _____

Date _____ *Accountant.*

Treasury Officer.

Treasury.

† Here state conveyance used.

‡ Here enter Treasury or Sub-Treasury at which payment is desired

HEAD QUARTERS.

for the month of 111.

Travelling allowance bill of the establishment of

[illegible]

Station. }
Date. }

Rupees (in words)

Contents received.
Head Office.

INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS.

1. Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. The hours at which a journey began and ended should always be noted.

3. Number of miles travelled should be entered in all cases of journey by road or by boat.

4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment, (In the column "Pay" the full sanctioned pay of the appointment officiated in should be shown, but in the column "Designation" the word "Acting" should be entered against officers who are officiating in appointments.)

5. Permanent travelling and conveyance allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

6. Fractions of a mile in the total for each person for a complete journey, should not be charged for.

7. When the first item of travelling allowance to any officer is a halt the date of commencement of that halt should be stated in the remarks column.

8. When actual expenses are claimed under the rules, details should be furnished in the bill.

9. When a circuitous route is taken, the reason for doing so should be stated in the "Remarks" column.

10. The forward and return journeys should always be shown separately.

11. Journeys in hilly tracts should be shown separately even when combined with journeys in the plains.

12. In the case of transfer, the lower of the two rates of pay should be given and in the case of officers on special duty (whether in temporary appointments or not) the deputation allowance should be excluded.

13. Not more than one bill for the same establishment and for the same month should be prepared and submitted for audit. If, for any reason a supplemental claim has to be preferred, the bill should be headed "Supplemental" and a certificate should be recorded on it to say that the allowance was not included in any of the former bills. It should also be explained why the claim was omitted in the original bill.

14. All claims for full railway allowance for travel by railway should be supported by a certificate in one of the following forms according to the circumstances —

"Certified that concessional rates were not obtainable for any of the journeys covered by this bill" or
"Certified that the concessional rates obtainable for the journeys on (date) could not be availed of for the following reasons" (to be detailed)

No	
Chargeable to	Major head..... Minor head Sub-head
Payable at	Treasury.
Passed for Rupees. (.....	
Rupees	
...	
Account Office. }	
Trivandrum, }	
Dated.....111	Assistant Account Officer.

FORM 36.

(SEE CHAPTER 9 ARTICLE 366)

Gazetted Officers' Salary Bill.

*NOTE — Government accept no responsibility for any fraud or misappropriation in respect of money on cheques made over to messengers.

Name of officer —————

Audit Number —————

Name of Divisional Treasury	Head of service — Major head Minor head Sub-head	Voucher No.	Last of payments 11					
			Monthly Rate			Amount		
			Rs	ch	c.	Rs	ch	c.
Pay of Officers	Received for (month or other period) ————— 11							
	My duty pay as —————							
Non-voted.	Personal pay as —————							
	Transit pay as. —————							
	Overseas pay —————							
Voted.	Acting allowance as. —————							
	Absence allowance as. —————							
	Deputation allowance —————							
Allowances.	Fixed Travelling allowance (Voted). —————							
	Fixed Conveyance allowance (Voted). —————							
	Local allowance (Voted/Non-voted). —————							
	House-rent allowance (Voted/Non-voted). —————							
Total Claim.								
Deduct premia for the State Life Insurance for ————— 11								
Do. Do. Public Branch on policy Nos. —————								
Subscription for the State Provident Fund (Account No. for the month of ————— 11								
House rent ————— 11								
* Conveyance advance. —	Motor-car Motor cycle or. other conveyances.							
Recoveries ordered by the Account Officer as per Retrenchment slip. No. ————— dated —————								
Income-tax at — cash in the Rupee on Rs ——— less abatement on Rs ——— paid for Insurance.								
Total deductions								
* Bh Rupees —————								
Net Total								
Net amount payable (in words) Rupees —————								

FORM 36.—(contd.)

Gazetted Officer's Salary Bill.—(contd.)

I certify that during the period for which house-rent is claimed, I did not occupy Government quarters.

Pay to — — — — —

Signature.

Station.

Official designation.

Date 11

Pay Rupees. — — — — —

Treasury Officer.

Contents received

Banker or Agent.

Date — — — — — 11

NOTE. —Treasury Officers and Account Officer should see that the schedules regarding State Provident Fund are prepared by the officers themselves and attached to their salary bills.

STAMP.
when claim exceeds Rs. 20.

FORM 36.

DIRECTIONS FOR NOTE.

CLASSIFICATION.

Rs Ch. C.

1. An Officer proceeding on, or returning from leave, transfer or deputation should send to the Account Office and to the Treasury a certificate of transfer of charge in the printed form before presenting his bill for payment at any Treasury.

2 The charges held throughout the period of claim should be noted, transit being separately entered, where it exists (with dates)

3. An Officer who signs his own bill while absent on leave must either present it in person or furnish the lite-certificate below, which must be signed by a responsible Officer of Government or some other well-known and trustworthy person

4. Bills are liable to be delayed in reaching the Pay Office if sent by Post or Anchal or forwarded in a closed cover. They should therefore as far as possible, be presented by hand or in open cover at the receiving counter of the Pay Office.

5 In exchange for every bill so presented at Trivandrum a metal token will be issued, which should be produced when payment is called for.

6. Officers cashing their bills at Trivandrum, should note the amount of their bills in British currency also, if it exceeds Sirkar Rupees one hundred or if cheque is required.

7. When Exchange Compensation or Conveyance allowance is drawn, the required certificate (see below), should also be signed, by the Officer, without which the bill will not be cashed. The mode of conveyance maintained should also be specified.

8. A salary bill may be enfaced to a Banker or other recognised Agent and submitted for collection through such Banker or Agent. This will obviate the necessity to the Officer concerned of attendance in person or by messenger, as payment may then be made direct to the Banker or Agent. No endorsement to peons is permitted.

9. When exemption is claimed in respect of any amount paid to an Insurance company, the original receipt of the company with true copy thereof for the amount paid should be attached to the salary bill. The original receipt will be returned with the money or cheque.

10 An officer appointed substantively to an appointment must attach a certificate that he has submitted proposals for State Life Insurance (official branch) or failing insurance, has applied for admission to the State Provident Fund.

Total amount of bill

Admitted

Disallowed

Objected to.

} See reasons
below.

Retrenchment slip No. G. A.

Dated— — — — —

or Objection slip No

Dated— — — — —

A. A. O.

Suplt.

Auditor.

DETAILS OF OBJECTION.

FORM 36.

Exchange Compensation certificate referred to
in No. 7.

Rs. Ch. C.

I hereby declare that the remittance desired is
bona fide for the maintenance of members of my
family dependent on me in Europe and that my
case satisfies, in every respect, the conditions of the
Exchange Compensation Notice, dated the 24th May
1891.

Date

(Signature and Official designation)

Conveyance certificate referred to in No. 7
I hereby declare that I have maintained a—
for my use during the month of

11

Date

Chargeable to { Major Head
Minor Head
Detailed Head.....

Signature.

Life certificate referred to in No. 3

Certified that Miss
Mrs
Mr

is alive on this date

STATION, — — — — —

Signature.

1 — — — — —

Designation

Payable at	.....	Treasury.
Passed for Rs.	.....
Rupees.	.....
		Tivandrum
Dated	11	
Assistant Account Officer		

FORM 37.

(SEE CHAPTER 9 ARTICLE 370.)

Report of transfer of Charge by Officers.

No. _____ Office of _____
 Station _____

Dated.--- _____

1. Name of relieved officer.--- _____
2. Designation of relieved officer _____
3. Name of relieving officer _____
4. Designation of relieving officer _____
5. Date and hour of transfer of charge _____
6. Authority under which the transfer is made.--- _____
7. Reason for transfer of charge.--- _____

Certified that

- (a) 1. Separate statements showing the details of cash, stamps, opium, ganja and bill forms in stock (Vide Article T. F. & A. C.)
 2 and a statement of unadjusted advances and unremedied objections in the prescribed form have been attached to the charge report forwarded to the Account Officer.
- (b) an acknowledgment of the permanent advance in the prescribed printed form (Vide Article— T. F. & A. C.) will be attached to the next salary bill of the relieving officer.

N. B.— Certificate No. (a) 1 is required in cases of transfer of charge of Sub-Treasuries by Sub Treasury Officers and of Divisional Treasuries by Divisional Treasury officers.

Signature of relieved officer,

Signature of relieving officer.

Note —The report is not required when the transfer of charge is due to an officer proceeding on casual leave except in the case of the Medical Department

To.---

- *1. _____
- †2. _____
3. The Account Officer.-----
4. The Treasury officer at-----
5. The Chief Secretary to Government,

* Here enter the name of the immediate official superior and his designation.

† Here enter the name of the Head of the Department and his designation

FORM 38.

(SEE CHAPTER 9 ARTICLE 370.)

Acknowledgment of permanent advances, etc., to be attached to the first salary bill of the relieving officer presented after the transfer of charge.

Office of the—

1. We certify that the Furniture Register and the catalogue of books of this Office/Institution have been properly written up and kept up to date. The articles and books have been counted and examined by us/ the Office Assistant Mr — under our direction and supervision on the —11— They are in good condition and agree with the Furniture Register and catalogue of books as written up to this day.

2. I—(Relieving Officer) certify that I have this day taken over the sum of Rupees.— being the permanent advance of this Office/Institution from Mr—(Relieved Officer) and the amount is due from and has to be accounted for by me.

Station. —

Signature of Relieved Officer.

Date. —

Signature of Relieving Officer.

Note—When there is a transfer of charge of an office, this certificate should be written up and signed by both the relieved and relieving officers and the certificate should be attached to the first salary bill of the relieving officer presented after the transfer of charge.

FORM 41.

(SEE CHAPTER 10. ARTICLES 385 & 400.)

Permanent.

Detailed Pay Bill of ———— Establishment of the
Temporary.
for the month of..... 111.

INSTRUCTIONS.

1. Against each post should be shown the names of both the substantive and officiating incumbents and against each temporary post should also be noted the sanction thereto. When salary is drawn for a portion of a month only, the rate at which it is drawn and the number of days for which it is claimed should be stated either against the name of the employee in the body of the bill, or in the column for remarks.

2. The claims of persons on leave should also be shown separately with particulars regarding the kind and period of leave.

3. The total for each section as also the grand total should be in red ink.

4. In the case of a recovery ordered by the Account Officer, a note should be made stating on what account the deduction is made and the number and date of the communication.

5. In the remarks column (14) should be recorded all unusual permanent events such as deaths, retirements, permanent transfers, and first appointments which find no place in the absentee statement.

6. On each annual bill (or supplemental bill) a certificate that the amount claimed has not been drawn in any of the previous bills should be recorded in manuscript.

7. In the case of new appointments the number and date of sanction creating the new appointment should be quoted in the bill in which pay is drawn for the first time.

8. The monthly bill should be supported by an absentee statement, if a person was absent during the month either on deputation or suspension or with or without leave.

9. The following documents also have to accompany the pay bill in certain cases —

- (1) Last Pay Certificate
- (2) Health and age and Nativity Certificates.
- (3) Increment Certificate
- (4) Permanent Advance acknowledgment.

————— Treasury.

Voucher No —————
 I
 of ——— list of payments for
 II

111

HEAD OF SERVICE.

Major Head —————
 Minor and sub-head ———

Detailed Head. Rs ch. c.

Total.

Credits.

State Life Insurance Fund
 Do. (Official Branch)
 Do. (Public Branch)
 State Provident Fund.
 Rents of Buildings.

Other deductions —
 {To be specified.)

Total

Net Amount

For use in the Audit Office

Rs. ch c

Admitted.
 Objected
 (for reasons given below.)

Total.

Date. Audr Supt.
 A. A. O.

DETAILED BILL OF PERMANENT ESTABLISHMENT.

TEMPORARY.

of the for the month of 111.

Serial No.	Name of Section and of post.	Name of incumbent	For men present on duty		Leave salary (for absentees)	Amount held over for future payment.	Fines	Amount drawn in this bill	Fund and other deductions (Vide also deduction statements attached)		Remarks.	
			Permanent pay	Extra salary for officiating or substitution appointments					Allowance if any (to be specified)	Nature.		Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs ch c.	Rs ch c.	Rs ch c.	Rs ch c.	Rs ch c.	Rs ch c.	Rs ch c.	Rs ch c.	Rs ch c.	
Grand Total.												

NOTE.—If space is found insufficient, additional sheets may be inserted as fly leaves.

Station.....

Date

Signature and Designation of Drawing Officer.

		Rs.	ch	c.	
Total amount drawn in this bill					<p>Rs. ch c. 1 Received Contents, also certified that I have satisfied myself that salaries, etc., included in bills drawn 1 month/2 months—previous to this date (with the exception of those detailed below of which the total has been refunded by deduction from this Bill) have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20.</p> <p>2 Certified that no person on this establishment has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month of...</p> <p>N. B.—When an absentee statement accompanies the bill, Certificate No 2 should be struck out</p> <p>3 Certified that all persons newly entertained in the establishment, whether permanently or acting are not over aged and that they possess the qualifications prescribed in the Public Service Notification (Appendix I A to T S. R.)</p> <p>4. Certified that all persons newly entertained in the establishment permanently have (a) subscribed for the State Provident Fund or insured their lives in the State life Insurance Fund (official branch) or (b) applied for admission to the State Provident Fund or to the State Life Insurance Fund (official branch)</p> <p>N. B.—In the case of (b) the amounts required to be deducted should be withheld</p>
Deduct.					
Fund and other deductions as per State-ments attached.		Rs.	ch	c.	
(a) State Life Insurance Fund (Official Branch)					
Do. (Public Branch)					
(b) State Provident Fund					
(c) Rent of Buildings.					
(d) Other deductions (to be specified)					
(e) Recoveries ordered by the Account Officer in his No. date d. on account of					
(f) Undisbursed pay refunded as detailed below					
Total deductions					
Net sum required for payment Rupees (in words)					

FORM 42.

(SEE CHAPTER 10. ARTICLE 398.)

Periodical Increment Certificate.

- (1) Certified that every officer named below has been the incumbent either (1) of the appointment indicated against his name for a period of not less than _____ years since the date in column (5) or (if he has been suspended for misconduct) column (7) after deducting periods shown in columns (8) and (9) and, in the case of each of the officers Nos. _____ that his work and conduct during the period since that date have been such as to justify the grant of the increment or (2) the incumbent is entitled to the increments as shown in the explanatory memorandum attached.

(Signature)

(Designation.)

Serial No.	Name	Appointment	Whether substantive officiating or temporary	Date of last increment or of appointment to the post.	Suspended for misconduct		Leave without allowance		Date from which increment may be given	Scale of pay.	Present pay	Amount of increment	Future pay
					From.	To.	From	To					
1	2	3	4	5	6	7	8	9	10	11	12	13	14

The grant of the increments in column (13) to Nos

is sanctioned.

(Signature.)

(Designation.)

NOTE Explanatory memorandum in respect of Nos-

is attached.

When the increment claimed is the first to carry a Government servant over an efficiency bar, columns (5) and (10) to (14) should be filled up in red ink

FORM 43.
(SEE CHAPTER 10. ARTICLE 399.)

List of absentees on the establishment of..... for the month of..... 111.

Name and designation (substantive) of absentee	Pay of the vacant post.	Nature of absence	Absentee allowance.	Acting Officer	Extra salary as acting or S. P. I.	To be filled up by the Audn Office.	Remarks.													
Name.	Designation.	Minimum	Rate of increase.	Maximum	Actual pay of the absentee (Rs. per month.)	Kind.	Period.	Office to which transferred	Date and hour of commencement of absence	Date and hour of return (to be filled in when he returns)	Rate per month	Amount for days of actual absence during the month	Name.	Substantive post.	Substantive pay	Monthly rate	Amount for current month	Excess cost	Savings.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

N B—Each chain of arrangements consequent on each absence should be separated from others by a line ruled across the statement.

Station.....

Date

Head of Office.

FORM 44.

(SEE CHAPTER II—ARTICLE 434.)

Acknowledgment of Permanent Advance Etc.(To be attached to the salary bill for the month of
Karkadakam payable in Chingom.)

Office of the.....

1. I certify that the Furniture Register and the catalogue of books of this Office/Institution have been properly written up and kept up to date during the year ending Karkadakam
The articles and books have been counted and examined by me

(under my direction and supervision) my Gazetted Assistant Mr ...
.....on dates..... They are in good condition and agree with the Furniture Register and catalogue of books as written up to last day of Karkadakam 11

2. I hereby acknowledge that the amount of Rupees.
the permanent advance of the Office/Institution is due from and has to be accounted for by me.

Station... ..

Date.....

Signature.....

Designation of Officer.....

FORM 45.

(CHAP. II—ARTICLE 435.)

Voucher No
of _____ the list
of payments for

Bill for Miscellaneous Payments.

Name and address of the }
recipient. }

Head of service chargeable {
Major head.
Minor head
Sub-head
Detailed head

Received this the _____ day of _____ from
the Government Treasury at
the sum of Rs. (_____)
being the amount payable
on account of

Stamp if
necessary.

Signature of recipient.

Passed for payment

Signature and Designation of Officer.

Examined and entered

Accountant

Pay Rupees (

Treasury Officer.

FORM 47.

(SEE CHAPTER II—ARTICLE 446.)

Abstract Contingent Bill No.

NOTE—If this bill is headed with any other month than that in which it is presented for payment or if it bears date subsequent to the 10th and the certificate on page 2 regarding submission of detailed bills is not signed, the Treasury Officer must return it for correction or for the requisite certificate.

Bill for Contingent charges of the office of		Month in which presented for payment at treasury } 11 .			
Head of service.	Major head.	Voucher No. of List of payment for 11 . Divisional Treasury			
	Minor head				
	Sub-head				
	Detailed head				
Nos. of Sub-Vouchers	Detailed head of charge (with description where necessary) and quotation of authority for— charges requiring special sanction.	Amount.			
		*Rs.	ch c.	Rs	ch c
		Carried over .			

* This column should when charges are described, exhibit the component parts of each detailed head. The total of each detailed head will be entered in the next column.

N. B.—The Treasury Officer will make payments on this form as often as required, but the drawer should be careful to include in the detailed contingent bill of a month only the amount of all abstracts *encashed* at the Treasury during that month.

Mistakes are absolutely forbidden. Incorrect entries must be cancelled neatly in *red ink*, and the correct entry interlined. Each correction must be attested by the drawing officer if the correction is in the bill and by the Treasury Officer if it is in the order for Payment.

T If cashed at a Sub-Treasury after the date fixed for the closing of the accounts of the month, the next month should be entered.

Nos. of Sub-Vouchers.	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount.	
	Brought forward	Rs.	ch c
		Rs	ch c
The total of this bill must be entered in both words & figures.	Total (in words) Rupees "Deduct-Amount disallowed by the Controlling Officer in bill No dated for Rs Net amount payable.		

NOTE.—(1) The following certificate must be signed if the bill bears date subsequent to the 10th of the month. The Treasury Officer shall refuse to encash a bill dated after the 10th when the certificate is unsigned.

(2) The Officer signing this bill is responsible for having initialed the date of each payment in the Contingent Register. The Register is required to be sent up with bills and sub-vouchers for this purpose.

I certify that detailed bills for all contingent charges drawn by me prior to the 1st of the current month have been forwarded on with all necessary vouchers to the Controlling Officer for countersignature and transmission to the Account Officer.

I further certify that the charges included in this bill are in respect of services actually rendered and articles actually supplied and brought to account.

Received contents.

Dated11

Signature and designation of Drawing Officer.

Pay Rupees (.....)

Examined and entered.

Accountant.

Treasury

Dated the 11

Treasury officer.

Space for Pre-audit endorsement in respect of bills submitted for Pre audit.

FOR USE IN THE ACCOUNT OFFICE

Objected in full pending receipt of detailed Contingent Bill and Objected to Rs.....on the following grounds

Auditor

Superintendent

(This Form Should be printed on Coloured paper.)

(SEE CHAPTER II—ARTICLE 448.)

Detailed Countersigned Contingent Bill No.....

(NOT PAYABLE AT THE TREASURY.)

Sent to Controlling Officer on
sent to Account Officer on

11 . Countersigned and
11

Office of
For the month of

Major head.

Minor'head.

Head of service—

Sub-head.

Detailed head.

[illegible]

Details of numbers of sub vouchers	Description of charge and number and date of authority where special sanction is necessary	Amount.	
	Brought forward	Rs.	P. ch.
	R- ch.		
	Total		

1 I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all items of expenditure above Rs 20 in amount and all work bills are attached to this bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so cancelled that they cannot be used again.

2. Certified that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly—accounted for and verified in the manner laid down in articles Travancore Financial and Account Code

3 Certified that the articles or materials billed for have been purchased on the tender 1 auction system prescribed in Appendix 13 and have been received in good order that their quantities are correct and their quality good that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments.

4. Certified that coolies for whom wages for manual labour have been charged were actually entertained and paid on muster rolls maintained in accordance with the rules and that these Muster Rolls have been carefully filed in my office

5. Certified that the pay of the menials for the month 11, has been disbursed and their signatures obtained in the acquittance rolls

Drawn on abstract
bill No. dated.

Ditto

Ditto

Ditto

Add—Amount of disallowance from bill No, dated refunded by deduction from Contingent Bill No dated and reallocated as per

Total of this bill

Appropriation for 11

Expenditure including this bill

Amount of work bills annexed

Date

Signature and Designation of
Drawing Officer.

Balance available

For use of Controlling Officer

Disallowed from Sub-vouchers No

Ditto

Ditto

Passed for Rupees.

Total of this bill

I certify that receipts and vouchers for items in excess of Rs 20 referred to above are attached to the bill. All work bills are also appended.

Dated Station, 11

Signature and Designation of
Countersigning Officer.

FORM 49—(contd)

Number of Sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.	
		Brought forward .	Rs. ch.
		Rs. ch.	
		Total .	

(1) I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs 20 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been so cancelled that they cannot be used again. All work bills are annexed.

(2) Certified that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in articles Travancore Financial and Account Code.

(3) Certified further that the articles or materials billed for have been purchased on the tender or auction system prescribed in Appendix No. 13 and have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments.

(4) Certified that the conveyance hire charged in this bill was unavoidable.

(5) Certified that coolies for whom wages for manual labour have been charged were actually entertained and paid on muster rolls maintained in accordance with the rules and that these Muster Rolls have been carefully filed in my office.

(6) Certified that the pay of the menials for the month 11 has been disbursed and their signatures obtained in the acquittance rolls

Received contents	Appropriation for the current year Expenditure including this bill Amount of work bills annexed	Rs	ch.
Signature and designation of the Drawing Officer.	Balance available .		

Pay Rupees ()
Examined

Accountant

Treasury dated the

11

Treasury officer.

Space for pre-audit encasement in respect of bills submitted for pre-audit

FOR USE IN ACCOUNT OFFICE

Head of service chargeable. Admitted for Rs.
Objected to Rs
Reason of objection

Auditor

Superintendent.

A. A. O.

FORM—52.

(CHAP. II ART. 460.)

To be presented at the treasury when Service Anchal stamps are required.

Voucher No. _____

of _____

Divisional Treasury

Special Bills of Contingent Charges for Service Anchal stamps.

Voucher No. _____

Office of _____

Head of service	Description.	Amount.		
		Rs	ch.	s.
	6 Cash Cards	.		
	6 Do. Stamps	.		
	8 Do. Do.	.		
	12 Do. Do.	.		
	1 Chackram Stamps	.		
	1½ Do. Do.	.		
	2 Do. Do.	.		
	3 Do. Do.	.		
	4 Do. Do.	.		
	7 Do. Do.	.		
	14 Do. Do.	.		
	Total	.		
	Received Contents Rs (in words)			

I certify (1) that the expenditure charged in this bill could not with due regard to the interests of public service, be avoided

(2) that the stamps previously received from the treasury have been brought to account and the balance on hand has been verified and the issues checked.

Signature of Head of Office.....
Designation.....

Comply by transfer credit to XXIX Anchal I (4) Sale proceeds of Service stamps
Treasury Officer.

The above indent has been complied with

Accountant

Treasurer.

Treasury Officer.
Treasury.

Allotment of 11

Expenditure including this bill ...

Balance available .

Rs.

ch.

s.

N. B.—If in any case, the denominations of stamps cannot be supplied according to the requisition, the Treasury Officer will suitably amend the bill according to the actual supply.

Indent for Service Anchal Stamps

Receipts for Service Anchal Stamps

Requisition No.....of.....
Date

Indent for Service Anchal Stamps

Description of stamps.	Amount.
4 Chakrams	
7 Do.	
4 Do.	
3 Do.	
2 Do.	
1 1/2 Do.	
1 Do.	
12 Cash	
8 Do.	
6 Do.	
6 Do Cards	
Total	

Initials

From.....
.....

To the Treasury Officer.....
Rupees (in words)
are herewith forwarded and the Treasury
Officer is requested to supply Service Anchal
Stamps as detailed below and to sign and
return the receipt attached

Description of stamps	Amount.
14 Chakrams	
7 Do.	
4 Do.	
3 Do.	
2 Do.	
1 1/2 Do.	
1 Do.	
12 Cash	
8 Do.	
6 Do.	
6 Cash Cards	
Total	

I certify that the stamps previously received from the treasury have been brought to account and the balance on hand has been verified and the issues checked,

Date,
Signature and designation of
Head of Office.

Received from the.....
.....
the sum of Rs
.....
on account of Service Anchal Stamps sold
at this Treasury on the
.....

Description of stamps.	Amount
14 Chakrams	
7 Do.	
4 Do.	
3 Do.	
2 Do.	
1 1/2 Do.	
1 Do.	
12 Cash	
8 Do.	
6 Do.	
6 Cash Cards	
Total.	

Date,
Treasury Officer,
....., Treasury

[illegible]

FORM-56.

(SEE CHAPTER 12 ARTICLE 473.)

Day Book of furniture and office stores in the office of.....

[illegible]

NOTE — When any article is lost, or becomes unserviceable, the fact should be noted in the remarks column.

FORM 60

(SEE CHAPTER 13 ARTICLE 492.)

Bill for "works" expenditure.

..... Treasury	Bill for "Works" charges of the office	Month of payment in treasury 111...
	Head of service	Voucher No. . . . of list of payments for 111...

Name of Work

Amount of sanctioned estimate.

Serial No. of bill for the work

Sanction No. and Date

No. and date of last bill.

Details of Charges.

No of Item of charge	Sub voucher No.	Date of payment	Description of charges			Amount	Remarks.
			Nature of the Item	Rate per Unit	Quantities paid for		

Total of the Bill.

Total Rupees

CERTIFICATES.

1. I certify that the expenditure charged in this bill could not with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exceptions noted below which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs 20 in amount, and all work bills are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so cancelled that they cannot be used again

2. Certified that the articles or materials billed for have been purchased on the tender system prescribed in Appendix No. 13 and have been received in good order, that their quantities are correct and have been verified with the recorded entries in the measurement book, their quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents, invoices and measurement books concerned to prevent double payments

3. Certified that all materials and stores billed for above have been duly brought on to the prescribed inventories and stock accounts.

4. Certified that coolies for whom wages for manual labour have been charged were actually entertained and paid on muster rolls maintained in accordance with the rules and that these muster rolls have been carefully filed in my office.

5. Certified that the rates paid in the bill for items of work executed by contract are not in excess of the contract rates.

Appropriation for ...

Expenditure up to end of previous bill

Expenditure on this bill ...

Total up-to-date expenditure ... Rs.

Balance of appropriation available

Station

Signature of Drawing Officer.

Dated 111 .

Designation.

Disallowed from Sub-vouchers Nos.....Rs.....

Passed for Rs.

I certify that receipts and vouchers for items in excess of Rs. 20 referred to above are attached to the bill. All work bills are also appended.

Station

(Signature)

Dated 111 .

Designation of countersigning Officer.

Details of abstract bills drawn : (this should be filled in when the above form is used as a Non-payable detailed bill.—

FORM 62.

(SEE CHAPTER 14 ARTICLES 499 AND 511)

Bill for Refund of Revenue.

In whose name credited	Head of service chargeable	Refunds of Revenue			Treasury Voucher No. of list of payments for	Amount to be refunded (should be written in words also)	Reasons for refund		
		On what account received	Amount realised	Date of payment made to treasury				Amount in which included and the head to which credited	Treasury Officer's signature in token of verification of treasury credit	Name of payee
1	2	3	4	5	6	7	8	9	
		Rs	ch	c			Rs	ch	c

1. Certified that the order of refund has been registered and noted against the original receipt entry in the departmental account under my initials and previous order for refund of the same sum has not been issued

2. Passed for payment under sanction given in...

3. Sanctioned and passed for payment.

NOTE.—2 or 3 to be struck out as required

Received payment

Claimant's signature

Date

Examined

Accountant

In cases where refunds of fines are permitted to be made direct from Divisional Treasuries or Sub Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Divisional Treasury or Sub Treasury in which the amount was credited and column 6 should be filled up by the Divisional Treasury Officer and not by the Sub Treasury Officer

Magistrate or other officer.

Pay Rupees ...

Treasury officer

.. .. Treasury

For use in the Account Office

Admitted... ..

Objected to

Auditor.

Supdt.

A.A.O.

FORM 63

(CHAP. 14 ART. 499 Note 2)

Travancore Forest Department

Bill for refund of Forest Revenue

Division		Refund of Forest Revenue		Voucher No		of			
Head of service chargeable									
In whose name credited	On what account received	Amount realised	Name of treasury of credit	Chalan No. & date of payment into treasury	Amount in which included and the head to which credited	Treasury Officer's signature in token of verification of treasury credit	Name of payee	Amount to be refunded	
1	2	3	4	5	6	7	8	9	
		Rs	ch.	c			Rs	ch.	c.

Certified that the order of refund has been registered and noted against the original receipt entry in the departmental account under my initials and previous order for refund of the same has not been issued.

Station

Examined

Date

Timber Accountant
Passed for payment of Rs. Rs. (in words)

Head Accountant

Head Clerk
under sanction given in

Division Forest Officer

Received payment

Claimant's name and signature
The

Paid by cheque No.

dated

on the

Divisional Forest Officer
Conservator of Forests
treasury

Head Accountant

Head Clerk

Divisional Forest Officer

NOTE:—1. Separate Bills should be prepared in respect of credits at each treasury

2. In the case of bills for refund of kudivila, column 7 will be signed by the Divisional Forest Officer instead of by the Treasury Officer.

FORM 64

(CHAP 14 ART. 502)

Order for refund of the valuation of soilt, unused &c. stamps

Name of the party by whom stamp papers were produced	Description of stamps	No. of stamps	Denomination of stamps	Value of stamps presented for refund	Deduction to be made under the Stamp Regulation	Net amount to be refunded (In stamps or in value)
1	2	3	4	5	6	7
Total						

Certified that..... has produced before me or sent to me (as the case may be) stamps of the value of Rs.. that the same have been cancelled by me and that I have authorised him under Section 55, 56 or 57 (as the case may be) of the Stamp Regulation IV of 1080 to present the same to the Treasury Officer at, and receive fresh stamps of the same value or their value less discount (as the case may be)

Passed for payment from,, Treasury of Rs. (in words)

Station
Date

Division Peishkar

Received the amount specified in column 7

Pay Rs. (in words)
Station
Date

Signature of the party

Accountant

Treasury Officer.

FORM 65

(CHAP. 14 ART. 504)

Order for refund of Court Process and Registration fees on ..
 Treasury.

No. of case	Amount originally realised	Name and address of payee	Amount ordered to be refunded	Reasons for refund	Remarks

Station.....

Rupees (in words).....

Date.....

Signature & Designation of Presiding Officer.
 Pay Rupees.

Received payment

Accountant

Treasury Officer

Stamp when
 claim exceeds
 Rs. 20

Signature of party.

FORM 66
(CHAP. 14 ART. 506)
Refund order.
CASE NO.

I _____ Judge
of _____ Magistrate
certify that _____ hereby
defendant in the above case is entitled to a refund of Rs. (in words)
being the amount of fine imposed by the sentence of the Court of
_____ reversed on appeal by this Court.
_____ revision

Station

Judge.

Date

Magistrate

FORM 67
(CHAP. 14 ART. 506)
Bill for refund of fines.

From the Court of _____

Particulars of fine realised			Name of payee	Amount to be refunded	Authority for refund copy of which should be attached	Remarks.
Number and year of the case	Amount of fine realised	Date on which remitted to the treasury				

Total (in words)

This order for refund has been registered and noted against the original receipt entry in the statement of fines maintained in this court and no previous order for the refund of the same sum has been issued.

Station

Date

Received payment

Signature of Presiding Officer.

Signature of payee

Stamp if required

Pay Rupee (in words)

Examined

Head Accountant

Treasury officer
Treasury.

Date

FORM 63.

See Chapter 14 Article 509.

REFUND OF LAPSED DEPOSITS.

To

The Account Officer,
Trivandrum.

Sir,

The following refunds of Lapsed Deposits aggregating Rs (in words.....) have been claimed by..... of whose identity and title to the money I have satisfied myself I request your sanction to the refund.

Class of Deposit.	Particulars of original Deposit		Balance credited to Government.	Date of Lapsed statement	Amount claimed.	Remarks
	Date of the Deposit in the Treasury.	General or special number.				
			Rs. ch. c.		Rs. ch. c.	

The ———— 11 .

(Signature)

Judge, Magistrate or other
Officer.

Non-payment Certificate of the Treasury.

Certified that a sum of Rs. (in words).....lapsed to Government on..... and included in the sum of Rsbeing the total amount lapsed of the treasury for the year.....and that the same has not been paid up to date

Treasury Officer.
Dated.....

Account Officer's No . . .

SANCTIONED.

Received
Payment.

Receipt Stamp.

Account Officer.

Date.....

Claimant.

Pay Rupees ()

The 11 .

Examined.

Accountant, Treasury Officer.

NOTE —The signature of the claimant should be obtained on this form, and the form should be returned as a voucher in support of the debit.

For use in the Account Office.

Admitted Objected to Auditor S pdt. A.A.O.
--

Serial No . . . in Number Book
Noted in the Number Book of Orders.

Superintendent.

(CHAP. 14 ART 519)

Voucher No. _____
of the list of payments
for

Receipt for the discount on stamps purchased

from Treasury by Vendor

[illegible]

Date _____

Accountants

Vendor

Pay Rupees.....

Treasury Officer

FORM 70.

(CHAP. 14 ARTS 520, 524 & 550)

Voucher No.....of
the list of payments for
.....

*Bill for the amount due to the Palace Nithiachilavu from the Trivandrum
Divisional Treasury for the month of* _____

	Rs.	Obs	C.
Total amount due for the year			
Amount received up to date exclusive of the present demand ...			
Balance available			
Amount now required to be paid			
(In words)			

Date _____

Kariakar,
Nithiachilavu

Shroff.

Thirumukhakanakku.

Countersigned Please pay the amount to shroff _____

Date _____

Palace Sarvadhikariakar.

Received contents.

Shroff

Pay Rupees () _____

Examined and entered

Accountant.

*Divisional Treasury Office,
Trivandrum.*

FORM 72.

(CHAP. 14 ARTS. 534, 540 and 543)
Bill of the payment of Grant-in-aid under Rule 146 (d) or (e) of the Education Code.

*Voucher No. of list
of payments for*

Building Grants.

Head of Service—

Name of Institution.	Nature of work and department or departments for which provided.	Date of commencement	Date of completion.	Amount of estimate sanctioned.	Amount shown in certificate as valuation.	Amount borne by management.	Grant.	Authority.	Remarks.
1	2	3	4	5	6	7	8	9	10
				Rs. ch o.	Rs. ch o.	Rs. ch o.	Rs. ch o.		

Amount of Government grant Rupees (in words).....

Declaration—On behalf of the management, I hereby certify that the work for which the grant is herein claimed has been completed according to the plan and estimate approved in the order sanctioning the grant and I do declare that I agree to abide by the condition laid down in the Travancore Education Code and in the agreement executed in the event of the building being diverted to purposes other than those for which the grant is sanctioned.

Manager or Correspondent.

Received the amount of Rs.....
chaakrams.....cash.....

Passed for Rupees (in words)

Pay Rupees.....chaakrams.....
cash.....Station
Date
Manager or CorrespondentSignature and Designation
of Countersigning Officer.Date
Station
Head Accountant.

Treasury Officer.

Note :—The certificate of the Director of Public Instruction or other officer who inspected the building should be attached to the bill.

FORM 73.

(CHAP. 14 ARTS 534, 540 and 543)

Bill for the payment of Grant-in-aid under Rule 146 (b) and (c) of the Education Code

Voucher No. of list of payments for

Head of Service —

Name of Institution.	Nature of charge and department or department for which provided (to be specified)	Total cost as given by manager.	Total cost approved by department	Amount contributed by the management	Amount of grant.	Total grant.	Authority	Remarks
1	2	3	4	5	6	7	8	9
		Rs ch c.	Rs. ch c.	Rs. ch. c.	Rs ch. c.	Rs ch c.		

Amount Rupees (in words)

Declaration—On behalf of the management I hereby certify that the supply for which the grant is herem claimed has been made in accordance with approved designs and estimate and I agree to abide by all conditions on which this grant may be sanctioned to be disbursed.

Manager or Correspondent.

Received Rs. (in words)

Station
Date

Manager or Correspondent.

Certified that the supply has been made in accordance with sanctioned design and that they are each one of them suitable and fit for use and that their value is not less than the grant claimed and passed for payment of Rs.

Date

Signature and designation of authority

Pay Rs. (in words.)

Station
Date

Accountant

Treasury Officer.

FORM 74.

(CHAP. 14 ART 557.)

*Bank Payment Order.*Account Office,
Trivandrum.

Pay Order No.

Date

To

The Agent,
Imperial Bank of India,
Trivandrum.

Sir,

I have the honour to request that you will be so good as to arrange to make the payments, as per particulars noted below, on behalf of the Travancore Government and debit the amount to the account of the Dewan of Travancore.

Nature of payment.	Name and designation of payee	Address	Marks of identification.	Monthly amount	Date from which payment is to be made	Date from which payment is to cease.	Where payable.	Conditions of payment.
1	2	3	4	5	6	7	8	9

2. The specimen signature of the payee is affixed on the reverse.

3. It is requested that when making the payment, the payee may be identified if he appears in person to receive payment, or if the payment is made to a duly authorised agent, that a life certificate of the payee signed by a well-known and trustworthy person be obtained and attached to the receipt in addition to the document referred to in column 9 above. Each payment should be noted against the period of claim on the reverse of this form as well as on the counterpart of this order furnished to the payee. The number of this order should be noted on each receipt.

4. This form as well as the payee's half should be returned to this office after the last payment is made.

Account Officer.

FORM 74. (Reverse.)

SIGNATURE OF PAYEE.

Month for which payment is made	M E — A D.		M. E. — A. D.		M. E. — A. D.	
	Date of payment.	Initials.	Date of payment.	Initials.	Date of payment.	Initials.
Chingam Aug. — Sept						
Kanni. Sept. — Oct.						
Thulam. Oct. — Nov.						
Vrischikam. Nov. — Dec.						
Dhanu. Dec — Jan.						
Makarain. Jan. — Feb.						
Kumbhom Feb — March						
Meenam. March. — Apr.						
Medom. Apr. — May.						
Elavom. May. — June.						
Mithunam June — July.						
Karkadagom. July. — August.						

Columns for noting the payments for three more years below.

(SEE CHAPTER 14—ARTICLE 578, NOTE 2)

Statement showing the contribution to the medical Engineering College Madras.

[illegible]

Station

Figure 1

Director of Public Instruction.

FORM 76.

(CHAP. 15—ART. 584 .)

*Estimate of Loans proposed to be made and of expected recoveries
by.....for the year.....*

	Agricul- tural Loan.	(a)	(a)	(a)	(a)	Total
Balance outstanding on 32nd Kaikadagom last .						
Advances estimated to be made during the current year ...						
Total ...						
Deduct repayments anticipated* ..						
Balance outstanding on 32nd Kaikadagom next ..						
Advances estimated to be made next year* ..						
Total ...						
Deduct repayments anticipated* ..						
Balance outstanding the end of next year ..						

(a) Other loans to be specified.

*Details of these should be given separately.

FORM 78.

(SEE CHAPTER 15—ARTICLE 607.)

Bill for advances for replacing missing boundary marks.

Particulars.

Amount.

Rs. Ch. C.

Total.

Rupees in words.

Station.

Tahsildar.

Date.....11

Pay Rupees.

Examined.

Treasury Officer,
... .. Treasury.

Accountant.

Date.

Amount of credit available.

Rs. Ch. C.

Sanctioned amount of floating advance

Rs. Ch. C.

Balance available on the 1st of the
month.*Add* amounts adjusted during the
month.

Total.

Deduct amounts drawn on bills, dated

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

Balance available.

FORM 79.

[SEE CHAPTER 15--ARTICLE 631 (iii).]

Application for advance to purchase a Motor Car or Motor cycle or Motor boat.

1. Name and age (next birthday).	
2. Official designation	
3. Monthly substantive pay or salary of the Officer	
4. Amount of advance asked for.	
5. Approximate value of the motor car or cycle or boat proposed to be purchased.	
6. If it has already been purchased, the date when the purchase was effected.	
7. Advance, if any, already drawn, the number and date of the Government Order sanctioning it, and the date on which it was fully adjusted.	
8. The bonus in the Travancore State Life Insurance, the officer is entitled to.	
9. Whether the officer is willing to insure the car at his own expense, if he has not insured his life in State Life Insurance.	

I hereby bind myself to use the money for the purpose I have applied for and in strict compliance with the rules laid down in Article 631 Travancore Financial and Account code.

Signature of Applicant.

I consider that it is in the interests of the Public Service that the officer should use a motor car/cycle/boat for discharge of his official duties.

Forwarded to the Financial Secretary to Government for favour of sanction through the Account Officer.

Signature of the official Superior.

I hereby certify that the previous advance drawn by the applicant as per Government Order No Fl. dated was fully adjusted in

Account Officer.

FORM 80.

[SEE CHAPTER '5 ARTICLE 631 (iii)].

Form of Agreement to be executed at the time of drawing an
Advance for the purchase of a Motor Car/Boat/Cycle

AN AGREEMENT MADE _____ day
of _____ One thousand one hundred and _____ BETWEEN
_____ of _____ (Hereinafter called the Borrower,
which expression shall include his legal representatives and assign-
ees) of the one part and the Government of His Highness the
Maha Raja of Travancore (hereinafter called the Government) of
the other part WHEREAS the Borrower has under the provisions
of the Travancore Financial and Account Code (hereinafter referred
to as the said Code which expression shall include any amendments
thereof for the time being in force) applied to the Government for
a loan of Rs. for the purchase of a motor..... and the
Government have agreed to lend the said amount to the Borrower
on the terms and conditions hereinafter contained NOW IT IS
HEREBY AGREED between the parties hereto that in consider-
ation of the sum of Rs paid by the Government to the Bor-
rower (the receipt of which the Borrower hereby acknowledges) the
Borrower hereby agrees with the Government (1) to pay the Gov-
ernment the said amount with interest calculated according to the
said Code by monthly deductions from his salary as provided for
by the said Code and hereby authorises the Government to make
such deductions and (2) within one month from the date of drawal
of the advance to expend the full amount of the said loan in the
purchase of a motor or if the actual price paid is less than
the loan to repay the difference to the Government forthwith and
(3) to execute a document hypothecating the said motor..... to
the Government as security for the amount lent to the Borrower as
aforesaid and interest in the form provided by the said Code AND
IT IS HEREBY LASTLY AGREED AND DECLARED that if
the motor ... has not been purchased and hypothecated as
aforesaid within one month from the date of drawal of the advance
or if the Borrower within that period becomes insolvent or quits
the service of Government or dies the whole amount of the loan
and interest accrued thereon shall immediately become due and
payable.

IN WITNESS whereof the Borrower has hereunto set his
hand the day and year first before written,

Signed by the said _____ }
in the presence of _____ }

FORM 81—(A).

[SEE CHAPTER 15—ARTICLE 631 (xii).]

Form of Mortgage Bond for Motor Car/Boat/Cycle Advance

THIS INDENTURE made this _____ day of _____
Between

(hereinafter called the borrower) of the one part and the DEWAN OF TRAVANCORE acting for and on behalf of the Government of Travancore (hereinafter called the Dewan of Travancore) of the other part.

WHEREAS the BORROWER has applied for an advance to purchase the motor _____ described in the Schedule hereto on the terms of Article 631 of the Travancore Financial and Account Code (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force). NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. _____ on or before the execution of these presents paid by the Dewan of Travancore to the borrower (the receipt whereof the borrower hereby acknowledges) he the borrower doth hereby assign and transfer unto the Dewan of Travancore all that motor more particularly described in the schedule hereunder written by way of security for the said sum of Rs. _____ and interest thereon calculated according to the said Code AND the borrower doth further agree and declare that he will duly pay to the Dewan of Travancore the sum of Rs. _____ aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs. _____ each on the first day of every month after the date of these presents and will pay interest on the sum owing calculated according the said Code in the manner provided by the said Code AND the borrower doth further agree and declare that he has not pledged and will not so long as any monies remain payable to the Dewan of Travancore in respect of the said motor sell pledge or part with the property in or possession of the motor

PROVIDED ALWAYS and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of ten days after the time hereinbefore provided for payment thereof or if the borrower shall die or otherwise cease to be in the service of the Government of Travancore or if the borrower shall sell or pledge or part with the property in or possession of the said motor or become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said

FORM 81 - (A) - (contd.)

(SEE CHAPTER 15—ARTICLE 631 —(XII)—(contd.)

principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the said Code shall forthwith become payable and it is hereby agreed and declared that the Dewan of Travancore may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor and either remain in possession thereof without removing the same or else may remove and sell the said motor either by public auction or private contract and may out of the sale monies retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon calculated according to the said Code and all costs charges expenses and payments properly incurred or made in maintaining defending or realising his rights hereunder and shall pay over the surplus if any to the borrower his executors administrators or representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said motor shall not prejudice the right of the Dewan of Travancore to sue the Borrower or his Personal representatives for the amount of the Bond or in the case of the motor being sold the amount by which the net sale proceeds falls short of the amount owing. AND the borrower hereby further agrees with the Dewan of Travancore that he will not permit or suffer the said motor to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will whenever the said motor is injured or deteriorated forthwith repair and make good the same and will keep the said motor insured against loss or damage by fire or accident.

IN WITNESS WHEREOF the said
(borrower) hath hereunto set his hand.

The Schedule above referred to

Signed by the said
(borrower)

.....

.....

(Signature of (borrower).)

In the presence of

.....

FORM 81 (B).

[SEE CHAPTER 15 ARTICLE 631 (XII)].

Form of Mortgage Bond for Motor Car|Boat|Cycle Advance.

This Mortgage-bond executed by
 on the day of
 in favour of the Government of His Highness the Maharaja of
 Travancore (hereinafter called "The Government").—

Whereas I having applied to the Government for a loan of Rs.
 for the purchase of a Motor... .. more particularly des-
 cribed in the schedule hereunder written subject to the terms and
 conditions contained in Art 631 of the Travancore Financial and
 Account Code (hereinafter referred to as "The Code" which ex-
 pression shall where the context so admits or implies include any
 amendment thereof or addition thereto for the time being in force)
 the Government have accordingly been pleased to grant the applica-
 tion on the terms covenants and conditions hereinafter contained.

Now this mortgage bond witnesseth that in consideration of the
 sum of Rs paid to me by the Government on (the
 receipt whereof I do hereby admit and acknowledge) out of which I
 have already repaid a sum of Rs in instalments
 as per receipts Nos. before the execution of this
 mortgage Bond I do hereby assign and transfer unto the Gov-
 ernment the Motor more particularly described in the
 schedule hereunderwritten by way of security for the repayment of
 the balance amount of Rs. and interest thereon calculated ac-
 cording to the Code.

And I hereby further agree and declare that I will duly pay to
 the Government the said sum of Rs. being the balance of
 the loan granted to me as shall not have been repaid on the date of
 execution of this mortgage and will pay interest on such sum owing
 calculated according to and in the manner provided by the code.

Provided always and it is hereby agreed and declared that if I
 shall at any time make default in the payment of any of the said
 instalments for the period of 10 days after the time prescribed for
 payment thereof or if I shall leave the service of the Government or
 die or if I shall become insolvent or make any composition or
 arrangements with my creditors, or if any one shall take proceed-
 ings in execution of any decree or judgment against me the balance
 of the said principal sum which shall for the time being remain un-
 paid together with the interest thereon calculated according to the

code shall forthwith become payable and it is hereby agreed and declared that the Government may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor particularly described in the schedule hereunder-written and either remain in possession thereof without removing the same or else may remove and sell the said Motor either by public auction or private contract and may out of the sale monies retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon calculated according to the said Code and all costs, charges, expenses and payments properly incurred or made in maintaining defending or realising their rights hereunder and shall pay over the surplus if any to me, my executors administrators or representatives and I hereby further agree with the Government that I will not permit or suffer the said Motor to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will whenever the said Motor is injured or deteriorated forthwith repair and make good the same and will keep the said motor car/boat/cycle insured against loss or damage by fire or accident.

In WITNESS WHEREOF I THE SAID

have hereunto set my hand the day and year first above written.

The Schedule above referred to.

(Here enter the description, Register No., etc.
of the Car/boat/cycle.)

In the presence of

Witnesses :— (1)

(2)

Signature of the borrower.

FORM 82.

[CHAPTER 15 ARTICLE 631 xv (c)]

Form of Bond to be executed by the personal sureties in the case of loans granted for the purchase of conveyances.

Know All Men By these Presents that We
and
are jointly and severally held and firmly bound unto the Government of His Highness the Maharaja of Travancore (Hereinafter called "The Government") in the sum of Rs. to be paid to the said Government of His Highness the Maharaja their successors or assigns for the payment of which we bind ourselves jointly and each of us bind himself severally our and each and every of our heirs executors administrators representatives and assigns and every of them firmly by These Presents.

WHEREAS having applied to the Government for the grant to him of a loan of Rs. to enable him to purchase a motor car/boat/cycle the Government have been pleased to grant unto him a loan of Rs. subject to the terms covenants and conditions contained in the mortgage deed appended to These Presents and mutually agreed to between the said and the Government.

AND WHEREAS as security for the due observance and performance by the said of the terms covenants and conditions contained in the said recited mortgage deed and which are or ought to be observed and performed by him the Government have demanded that a surety bond in the sum of Rs. should be executed by to solvent sureties.

AND WHEREAS the said and have agreed to execute a surety bond as is above written in the sum of Rs. And Whereas the Government have accepted such a surety bond as is above written as such sufficient security Now The Above Written Bond is conditioned to be discharged in either of the cases following that is to say

1. If the said shall from time to time and at all times hereafter during the continuance of the said recited mortgage deed perform fulfil and keep all and every the terms covenants conditions provisions clauses and stipulations as in the said recited mortgage deed are contained and on his part to be observed performed fulfilled and kept according to the true intent and meaning thereof.

2. If in the event of the non observance non-performance non-fulfilment or non-keeping by the said of all or any of the terms covenants conditions provisions clauses and stipulations contained in the said recited deed of mortgage or in the event of any other loss or damage caused to Government by any act neglect or omission on the part of the said the said and their executors administrators representatives or assigns or any of them or his heirs executors administrators representatives or assigns shall pay to the Government their successors or assigns all and every sum of money due to the Government on account of such non-observance non-performance non-fulfilment or non-keeping by the said of all or any of the terms covenants conditions provisions clauses and stipulations of the said recited mortgage deed as well as any and all other losses and damages that the Government may sustain by any such neglect or omission on the part of the said otherwise it shall be in full force and effect And These Presents do further Witness that the said and do hereby agree that all sums of money due to the Government by virtue of These Presents shall be recoverable, if the Government so choose under the provisions of the Revenue Recovery Regulation for the time being in force.

Signed by the said (Sureties)

In the presence of

Signature of (Sureties.)

FORM-83.

(SEE CHAPTER 18—ARTICLE 672 NOTE 1)

Deposit repayment Voucher.

Divisional

..... Treasury, month of.....

Sub

Voucher No.....of..... List
of Payments for.....

..... Deposits.

Head of Service chargeable.

Name of
Depositor Amount originally deposited Rs.....
Balance available Rs.....
Amount of refund claimed Rs.....

Divl. Date of Deposit.....
Original Number... Treasury. Sub

Sub

Received this.....day of..... 11.....
the sum of Rupees (in words) ..
.....
being the amount payable to.
on account of the deposit described above.

Rs..... Claimant's Signature.....
(Stamp if required)

Passed for payment to....
Rs. (in words)

Accountant,
..... Treasury.

Treasury Officer,
..... Treasury

Station.
Date.

.....
Signature and Designation of
Departmental Officer.

Date.

FORM 89.

(CHAPTER 18 ARTICLE 693.)

Register of Repayments Petty Deposits in the Court of

Details of original deposit.				Date of present repayment.	Serial number of repayment.	Name and designation of the Process Server or name of the payee and his position, if any in the suit or proceeding	Whether paid in cash or by transfer.	Amount repaid.	Signature of payee.	Name and signature of witness.	Initials of		Daily total carried to the General Register of repayments of deposits.	Remarks.	
Date of receipt.	No. as per register of receipts	No. & year of the suit or proceeding	Amount or balance of deposit								Ac-countant	Head Ministerial Officer.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
				Rs, ch, c.				Rs ch c					Rs, ch, c.		

FORM 90.

(CHAP. 18 ART. 699).

Monthly Account of Petty Deposits.

Name of court.....

Name of account.....

Rs. ch o.

Opening Balance

•

Receipts of the month

•

Total

•

Payments during the month

•

Closing Balance

•

Date.

*District Judge.**District Munsiff.*

FORM 93.

(CHAP. 20. ART. 725)

Detailed List of Travancore Government Pro-notes of the... ..percent
Loan of.....standing enfaced at Treasury on Makaram.
Karkatakam

No. of Note.	Amount.	No. and date of advice authoris- ing payment of interest.	Remarks.

N. B.—Separate forms should be used for the three returns mentioned in Article.....

FORM 96.

[CHAP 20—ART. 738]

Indemnity Bond to be executed on the issue of fresh Notes to legal representatives of the deceased holders.

KNOW ALL MEN by these presents that we (here enter names of the principal and the sureties with their addresses) are held and firmly bound unto the Government of Travancore in the sum of Bh Rs. to be paid to the said Government or their successors and assigns for which payment well and truly to be made we bind ourselves our heirs executors administrators representatives and assigns jointly and every two of us bind ourselves our heirs executors administrators representatives and assigns jointly and each of us binds himself his heirs executors representatives and assigns severally in the Christian year one thousand nine hundred and

WHEREAS the above bounden (here enter the name of the principal) has caused to be represented to the Government that one (here enter the name and address of the deceased holder) was lately and until his death which event happened on the day of one thousand nine hundred and the legal and rightful holder and was the owner and absolutely entitled to certain Travancore Government Pro note of the per cent. loan of the number amount and other particulars of which are set forth in the schedule hereto and that the above bounden (here enter the name of the principal) as the true and lawful heir and legal representative of the said deceased (here enter the name of the deceased) is now legally and rightfully entitled to hold and is the owner of and absolutely entitled to the said Promissory note

AND WHEREAS the said (here enter the name of the principal) having applied to the Account Officer to the said Government for the issue of a fresh note in lieu of the note standing in the name of the said deceased (here enter the name of the deceased) the said Account Officer for and on behalf of the said Government has on the aforesaid representation of the said (here enter the name of the principal) acceded to the said application on condition of the said (here enter the name of the principal) and two sufficient sureties executing such bond as above written and the said (here enter the names of the sureties) have accordingly as such sureties agreed to execute the said bond with such condition as hereunder is written NOW THE CONDITION of the above written bond is such that if any person or body corporate shall hereafter come or appear before the Government and put forward such claims to the said Pro-note as to entitle such person or body corporate to demand payment of the same or the interest thereof from the said Government their successors or assigns or in case the said Pro-note or the principal sum therein mentioned or any interest in respect thereof shall at any time hereafter have to be paid or satisfied or received or taken in payment by the said Government their successors or assigns or any officer or person on their behalf then and in either of such cases if the said (here enter the names of the principal and sureties) then heirs executors administrators representatives and assigns shall and do from time to time repay to the said Government their successors or assigns the amount of the said Pro-note which shall be claimed by any such person or body corporate as aforesaid or which shall hereafter have to be paid or satisfied or received or taken in payment as aforesaid together with all interest which the said Government shall have paid thereon and also all costs as between attorney and client and all charges losses damages and expenses that shall or may have been incurred by or occasioned to the said Government then successors assigns or any of the officers servants or agents of the Government by reason of or consequent upon the issue of the fresh Pro-note aforesaid AND FURTHER if the said (here enter the names of principal and sureties) then heirs executors administrators representatives and assigns shall and do from time to time and at all times hereafter well and sufficiently save defend keep harmless and indemnified the said Government their successors and assigns and the officers servants or agents of the Government and such and every of them of from and against all and all manner of action and actions suit and suits and other legal proceedings costs charges damages and expenses whatsoever, which shall or may at any time or times hereafter be brought commenced or sued by any person or body corporate whomsoever or whatsoever against or happen or be occasioned to the said Government their successors or assigns or any of the officers servants or agents of the Government for or on account or in respect of or by reason of the said note whose holder has been represented to have been so deceased as aforesaid or the principal or interest thereby secured or any part thereof or by reason or respect of or consequent upon the issuing of a fresh note as aforesaid or of any note or notes which may hereafter by substitution subdivision renewal or otherwise represent the said note or the fresh note so issued as aforesaid then the above written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue

Signed sealed and delivered by the above said
(here enter name of the principal)

In the presence of:
Witnesses 1
2

Signed sealed and delivered by the above said
(here enter name of the 1st surety)

In the presence of
Witnesses 1
2

Signed sealed and delivered by the above said
(here enter name of the 2nd surety)

In the presence of
Witnesses 1
2

FORM 97

[CHAP. 20, ART. 746 ii.]

Received Transcure Government Pro-Notes of the..... per cent. Loan of.....
renewal
detailed below for *consolidation*
sub-division

From whom received.		Note		Remarks
		No.	Amount	
	Total .			

..... Sub }
 Treasury }
 Divisional }
 110 }

Treasury Officer.

ACKNOWLEDGEMENT.

Received the Pro-notes specified below in lieu of the Pro-notes
mentioned above.

No. of Note	Amount of Note.	Remarks.
Total ...		

Signature of the holder.

Date.

FORM 98

[CHAP. 20 ART. 746 (ii).]

*Register of securities received at.....Treasury for renewal
consolidation sub-division, &c.*

Date of presentation.	From whom received.	For what purpose.	Note		Initials of the Treasury Officer.	Reference to the forwarding letter to the Account Officer.	Date of receipt of new securities from the Account Officer.	How disposed of	Initials of Treasury Officer.	Remarks.
			No	Amount.						

Form 99.

[CHAP. 20, ART 747 (b)]

Advice for despatch of Pro-notes to the Account Officer.

No.

.....Treasury.
Dated,

To

The Account Officer

Sir,

I have the honor to submit herewith for renewal the undernoted Travancore Government Pro notes of the.....per cent Loan of.....

Treasury Officer.

Memo

Note		Holder's Name.	Notes required	
No	Amount.		How many	For Rs each.

Coupon

Reference No.

dated

Amount

Rs

ch.

c.

credited in cash account of.....

Treasury Officer.

FORM 100.

(CHAP. 20, ART. 754 & 755.]

*Indemnity Bond to be executed on the issue of Fresh Notes
in the case of lost or destroyed Pro-notes*

KNOW all men by these presents that we (here enter the names of the principal and the sureties with address of each) are held and firmly bound unto the Government of Travancore in the sum of Bh Rs. _____ to be paid to the said Government their successors and assigns for which payment well and truly to be made we bind ourselves our heirs executors administrators representatives and assigns jointly and every two of us, bind our heirs, executors, administrators, representatives and assigns jointly and each of us binds himself his heirs executors administrators representatives and assigns severally in the Christian year one thousand nine hundred and _____ WHEREAS the above bounden (here enter name of the principal) has caused to be represented to the Government that he the said (here enter name of the principal) was lately and until the loss thereof hereinafter mentioned the legal and rightful holder and still is the owner of and absolutely entitled to certain Travancore Government Pro-note of the _____ per cent loan of _____ the number amount and other particulars which are set forth in the schedule hereto and that the said Pro-note has some time since (here enter 'lost,' 'destroyed' &c.)

AND WHEREAS the said (here enter the name of the principal) having applied to the Account Officer to the said Government for the issue of a fresh Pro-note in lieu of the said Pro-note so alleged to have been (here state 'lost,' 'destroyed' &c) as aforesaid the said Account Officer for and on behalf of the said Government has on the aforesaid representation of the said (here enter name of the principal) acceded to the said application on condition of the said (here enter name of the principal and two sufficient sureties) executing such bond as above written and the said (here enter names of the sureties) have accordingly as such sureties agreed to execute the said bond with such condition as hereunder is written NOW THE CONDITION of the above written bond is such that if the above bounden (here enter the names of the principal and the sureties) their heirs executors administrators representatives and assigns shall and do from time to time if and when the said Pro-note so alleged to have been (here state 'lost' 'destroyed' &c) as aforesaid shall happen to be found or come to his or them or any or either of their possession or power or to the possession or power of any other person in trust for him or them or any of them immediately deliver or cause to be delivered the same to the said Account Officer for the time being or the person for the time being exercising his functions on behalf of the said Government to be cancelled destroyed or otherwise dealt with as may seem meet and further in case the original of the said Pro-note shall have already come or shall hereafter come to the hands of any person or body corporate whomsoever under such circumstances as may entitle the holder thereof to demand payment of the same or the interest thereof from the Government then successors or assigns or in case the said Pro-note or the principal sum therein mentioned or any interest in respect thereof shall at any time hereafter have to be paid or satisfied or received or taken in payment by the said Government then successors or assigns or any officer or person on their behalf then and in either of such cases if the said (here enter names of the principal and the sureties) their heirs executors administrators representatives and assigns shall and do from time to time repay to the said Government their successors or assigns the amount of the said Pro-note which shall have come or shall come to the hands of such person or body corporate as aforesaid or which shall hereafter have to be paid or satisfied or received or taken in payment as aforesaid together with all interest which the said Government shall have paid thereon and also all costs as between attorney and client and all charges losses damages and expenses that shall or may have been incurred by or occasioned to the said Government then successors or assigns or any of the officers servants or agents of the said Government by reason of or consequent upon the issuing of the Pro-note aforesaid AND FURTHER if the said (here enter names of the principal and the sureties) their heirs executors administrators representatives and assigns shall and do from time to time and at all times hereafter well and sufficiently save defend keep harmless and indemnified the said Government their successors and assigns and the officers servants or agents of the Government and each and every of them of from and against all and all manner of action and actions suit and suits and other legal proceedings costs charges damages and expenses whatsoever which shall or may at any time or times hereafter be brought commenced or sued by any person or body corporate whomsoever or whatsoever against or happen or be occasioned to the said Government then successors or assigns or any of the officers servants or agents of the Government for or on account of or in respect of the said Pro-note so represented to have been (here enter 'lost,' 'destroyed' &c) as aforesaid or the principal or interest hereby secured or any part thereof or by reason of or consequent upon the

issuing of a fresh Pro-note or aforesaid or of any note or notes which may hereafter by substitution subdivision renewal or otherwise represent the said Pro-note or fresh Pro-note so issued as aforesaid then the above written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed sealed and delivered by the above said
(here enter name of the principal)

In the presence of

Witnesses 1

2

Signed sealed and delivered by the above said
(name of the first surety)

In the presence of

Witnesses 1

2

Signed sealed and delivered by the above said
(name of the second surety)

In the presence of

Witnesses 1

2

FORM 101.

(SEE CHAPTER 21 ART. 771.)

Application to open a Savings Bank Account.

To

The Officer in charge
.....Treasury

Sir,

I wish to open an account in the Government Savings Bank attached to your treasury in my own name or on behalf of minor..... who is my *.....with a first deposit of Rupees— ———

Full name and address.

Occupation or profession.

Father or Kmanavan's name

Caste.

Place of residence.

Date of birth (in the case of a minor)

Name of — — — or — — —
relative husband
guardian agent

I beg to remain,
Sir,

Your most obedient Servant,

Station — — — — —

Date — — — — —

*Here state relation to the minor

FORM 102.
(CHAPTER 21 ART. 774.)
Savings Bank Pass Book.

..... Treasury.

Account No

Date	Treasury stamp and initials of Treasurer or Head Accountant,	Amount of each deposit or withdrawal (in words)	AMOUNT.				Balance after each transaction. Rs. ch c.	Initials of Treasury Officer.	
			Deposited.		Withdrawn.				
			Rs	ch. c.	Rs	ch c			

FORM 103.

(CHAPTER 21 ART. 775.)

Book of Signatures.

No of Pass Book.	Full name, address and occupation of depositor	Depositor's signature.

FORM 104,
(CHAP 21 ART. 775)
Specimen Signature Slip.

Account No. _____

I hereby declare that the Government Savings Bank Rules have been read by _____ me and that I accept them as binding upon me. (I declare that the minor was to

born on ____). I further declare that I have no account in _____ my own _____ name at any
the minor's
other Treasury or Anchal Office Savings Bank.

I acknowledge to have received a Pass Book.

Date.

Witness

Signature of the depositor or

Name.

guardian of the minor.

Signature.

Designation

- N B. 1. Paste this slip in the Book of Signatures in the space allotted for Depositor's Signature.
2. The words within brackets and below the line to be struck out when not intended for a minor.

FORM 105.

CHAP. 21 ART. 777 1.)

Treasury.....

Account No

Nomination Declaration.

I hereby nominate*

.....

.....as the person entitled
to receive after my death the balance amount to the credit of my Savings Bank Account
in the.....Treasury.

Depositor's	{	Signature
		Address
		Occupation

Signed in my presence.

I am satisfied as to the identity of the depositor.

Treasury Officer.

Date.....

* Here enter the full name of the person proposed to be nominated —his relationship if any, and his date of birth , also enter house name, Muri, Pakuthy and Ploverthy.

FORM 107.

(CHAP. 21 ART. 779.)

Revocation of Nominations.

I hereby request that the nomination made as per Declaration dated.....
.....regarding my Savings Bank Account No.....in
the.....Treasury may be cancelled. The copy of the Nomination
Declaration in my possession is herewith returned.

Depositor's	{	Signature_____
		Address_____
		Occupation_____

Signed in my presence.

I am satisfied as to the identity of the depositor.

Treasury Officer.

Date_____

FORM 108.

(CHAP. 21 ART 786)

Voucher No.....

Application for withdrawal.

To

The Savings Bank at.....

I desire to withdraw from my Account No..... the sum of Rupees
 (in words) out of my balance of Rs chs.....
 Please send the amount by..... a specimen of whose signature appears below.

*Signature of depositor.**Signature of agent or messenger*

Dated

N. B — When the depositor does not attend the Savings Bank personally, the name of the agent or messenger to whom payment is to be made, should be entered and the agent or messenger should sign his name in the space provided above. When the depositor intends to take the money in person, the last sentence of the above requisition should be scored through.



Pay Rupees (in words)

Date Stamp

Treasury Officer

I acknowledge receipt of the amount stated above.

*Signature of the depositor,
 or agent or messenger.*

Date.....

INSTRUCTIONS FOR DEPOSITORS .

- i. Fill up the blanks yourself before you part with the Pass Book
- ii. Examine your Pass Book carefully after each transaction.
- iii. If you find any mistake or correction, report direct to the Treasury Officer
- iv. Take great care of your Pass Book.

Balance after payment Rs. Chs. C.
 (to be noted by Treasury officer.)

FORM 109.

(CHAP. 21 ART. 795.)

Receipt of Depositor's Pass Book.

(To be given to a depositor on every occasion when the Pass Book is taken from him and sent to the Divisional Treasury or the Account Office.)

Received Pass Book of S. B. Account No. of depositor (name) ...
 for submission to the Divisional Treasury
Account Office, Trivandrum,
 The balance at depositor's credit this day, as entered in the Pass Book, is Rupees
 (in words)

Date Stamp.

Signature of Treasury Officer,..... *Treasury.*

Received back my Pass Book of Account No.
 on the

Signature of depositor.

NOTICE TO DEPOSITOR.

Examine your Pass Book carefully when you receive it back, and if there is any correction, erasure, omission or discrepancy in it, do not ask the Treasury Officer for an explanation, but communicate direct to the Account Office.

FORM 110.

(CHAP. 21—ART. 797)

Application for Transfer of Account.

Date.....

To

The Treasury Officer at,

I request that my Savings Bank Account No.....standing on the
 books of the.....Treasury Savings Bank
 may be transferred to the Savings Bank at....

.....

The Pass-Book relating to the account, which is submitted herewith, should
 be returned to me to the address noted below.

(Signature).....

(Addresses to which the Pass Book is to be returned)

.....

.....

.....

FORM—111.

(CHAP. 21.—ART. 821 F.)

Declaration form for Security Account.

1	Name	
2	Appointment	
3	Amount of Security	
4	Date of remittance]	

I hereby undertake not to make any claim on the Savings Bank for the † principal or any interest thereon except with the express written sanction of ‡ to whom the security is hereby pledged nor to object to the payment by the Bank of the whole or part of the principal or interest to the said officer on his claiming it

Signature of depositor.

Countersigned.

*Head of Department
Office*

Station

Date

Certified that the account has been marked off as security account and its number also distinguished accordingly in all the registers

Treasury Officer.

Date

..... *Treasury.*

† In case the security is deposited in instalments, suitable modification should be made.

‡ Here enter the designation of the head of the department or other officer empowered by him.

Form 113.

[SEE CHAP. 22—ART. 843 (3)]

TRAVANCORE PUBLIC INSURANCE.

No. Chalan.

(ORIGINAL)

To

THE DIVISIONAL SUB-TREASURY OFFICER,

.....
Please credit the sum of Rs (in words) . . .
..... to the credit of
Public Insurance Fund as per details below:—

Particulars	Major, minor and detailed head of Account	Amount.
		Rs. ch. c.
1 Advance		
2 First Premium		
3 Subsequent Premium		
Policy No.		
Name of assured.		
4 Revival fine		
5		
	Debt Head—Deposits of Service & other Funds—	Total
		Rs. ch. c.

Entered in Account

Head Accountant.

Remitter's Signature in full

Date.

Form 113.

[SEE CHAP. 22—ART. 843 (3)]

TRAVANCORE PUBLIC INSURANCE.

No. Chalan.

(DUPLICATE)

To

THE DIVISIONAL SUB-TREASURY OFFICER.

.....
Please credit the sum of Rs (in words) . . .
..... to the credit of
Public Insurance Fund as per details below:—

Particulars.	Major, minor and detailed head of Account.	Amount.
		Rs. ch. c.
1 Advance		
2 First Premium		
3 Subsequent Premium		
Policy No.		
Name of assured.		
4 Revival fine		
5		
	Debt Head—Deposits of Service & other Funds—	Total
		Rs. ch. c.

Entered in Account

Head Accountant.

Remitter's Signature in full.

Date.

Form 113.

[SEE CHAP. 22—ART. 843 (3)]

TRAVANCORE PUBLIC INSURANCE.

No. Chalan.

(TRIPLICATE)

To

THE DIVISIONAL SUB-TREASURY OFFICER.

.....
Please credit the sum of Rs. (in words)...
..... to the credit of
Public Insurance Fund as per details below:—

Particulars	Major, minor and detailed head of account	Amount
		Rs. ch. c.
1 Advance		
2 First Premium		
3 Subsequent Premium		
Policy No.		
Name of assured.		
4 Revival fine		
5		
	Debt Head—Deposits of Service & other Funds—	Total
		Rs. ch. c.

Entered in Account

Head Accountant.

Remitter's Signature in full.

Date.

(TRIPPLICATE REVERSE.)

REVERSE OF DUPLICATE.)

(REVERSE OF ORIGINAL.)

Particulars of Remittance.	No.	Value Rs. ch. c.
<i>Silver</i> { B Rupees Half rupees Quarter rupees One-eighth rupees S. Half rupees Quarter rupees Fanams		
<i>Nickel.</i> { B Quarter rupees One-eighth rupees		
<i>Copper.</i> { Chackrams Half chackrams Quarter chackrams Cash		
<i>Notes.</i> { 5 Rupee 10 "		
Total.		

Received and credited in accounts

Date.

Shroff. Treasurer.

Treasury Officer.

Particulars of Remittance.	No.	Value Rs. ch. c.
<i>Silver.</i> { B Rupees Half rupees Quarter rupees One-eighth rupees S. Half rupees Quarter rupees Fanams		
<i>Nickel.</i> { B Quarter rupees One-eighth rupees		
<i>Copper.</i> { Chackrams Half Chackrams Quarter chackrams Cash		
<i>Notes</i> { 5 Rupee 10 "		
Total.		

Received and credited in accounts.

Date.

Shroff. Treasurer.

Treasury Officer.

Particulars of Remittance	No.	Value. Rs. ch. c.
<i>Silver</i> { B Rupees Half rupees Quarter rupees One-eighth rupees S. Half rupees Quarter rupees Fanams		
<i>Nickel.</i> { B Quarter rupees One-eighth rupees		
<i>Copper.</i> { Chackrams Half chackrams Quarter chackrams Cash		
<i>Notes.</i> { 5 Rupee 10 "		
Total.		

Received and credited in accounts.

Date.

Shroff. Treasurer.

Treasury Officer.

FORM—115.

[SEE CHAPTER 22.—ARTICLE 845 (1).]

STATE PROVIDENT FUND.

FORM OF APPLICATION FOR ADMISSION.

Name of applicant (in full)	
Father's or Karanavan's name.	
Address in full showing Taluk, Pakuthy, etc.,	
Official designation and office to which attached	
Date of commencement of service and whether the service is permanent or temporary. Date of confirmation.	
Rate of salary per mensem.	
Rate of monthly subscription proposed to be made.	
Treasury from which salary is drawn if the applicant is a Gazetted Officer	
Whether the subscription is compulsory or optional	
Whether the applicant being an optional subscriber has already been admitted to the Fund any time previously and if so the No of the account assigned to the applicant. Reasons (in brief) for the discontinuance.	
Remarks.	

I hereby declare that I have read the State Provident Fund Rules and that I agree to be bound by them and any addition that may be made to them from time to time.

Station _____

Date. _____

Station. _____

Date. _____

Name and Signature of the applicant.

Signature & designation of the Head of the Office

COUNTERSIGNED

Designation (Gazetted Officer.)

No. P. F.

To

Returned.

The applicant has been admitted to the Fund from _____ 11 and an account has been opened in his name the number thereof being _____ This number should be quoted in connection with all transactions and correspondence relating to the account.

Deduction is to be made from the applicant's Salary for. _____ 111.

Account Office.

Trivandrum.

Date _____

Assistant Account Officer.

FORM-116.

[SEE CHAP. 22-ART. 845 in (2).]

Statement showing deductions in account of contributions towards the State Provident Fund in the Pay Bill of the officers noted below during 111 .

Account No.	Name of Subscriber,	Salary.	Rate of Subscription.	Details of receipts.						Total of columns 6 & 9	Ledger Folio Vol No and Page No.	Initials of auditor.	Remarks.	
				Subscription proper		Refund of advances.		Date	Amount					Month to which it relates
				Date.	Amount.	Month to which it relates.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
		Rs ch Rs ch	Rs ch		Rs.	ch		Rs ch		Rs ch				

N. B.-(1) The entry in column 3 should show the rate of salary drawn in respect of the last day of the financial year preceding (Vide Rule 6 of the P. F. Rules.)
 (2) Salary does not include P. T. A., P. C. A. and Local allowance (Vide Article 30 (b) T. S. R.)

FORM-116.—(contd.)
 [SEE CHAP. 22—ART 845 in (2)]—(contd.)

Account No.	Name of Subscriber.	Salary.	Rate of Subscription.	Details of receipts.				Total of columns 6 & 9.	Ledger Folio Vol. No. and page No.	Initials of Auditor	Remarks.		
				Subscription proper.		Refund of advances.							
				Date.	Amount.	Month to which it relates.	Date.					Amount.	Month to which it relates.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs ch	Rs. ch		Rs. ch			Rs ch					

NOTE --Column (12) to be filled in by the ledger porter in the Account Office

Head of Office.

has been deducted in the Establishment bill of
 Salary bills of the officers.

Treasury Officer.

Certified that a sum of Rs.

cashed on

FORM 120.

[CHAP. 23. ART. 900 (b) IX].

Detailed Statement of Sanctioned Establishment.

Major and Minor heads.	Details of appointments in each section.	Sanctioned scale.	Number of men at each rate of pay on 1-1-11	Allotment for 11.	Remarks.

FORM 121.

[CHAP. 23 ART. 900 (b) ix (3)]

Statement of Fixed Allowances.

Name of office or designation of appointment.	Pay of appointment.	Nature of allowances.	Amount of fixed allowance of each kind.
		Local, House rent, Overseas etc.	

[CHAP. 23. ART. 904]

*New schemes for which lump provisions have been made
in the estimate*

[illegible]

N. B. For each scheme, figures should be shown separately for each of the Major heads affected.

FORM 123.

(CHAP. 23. ART. 930.)

*Form of Statement to accompany all applications for sanction
to expenditure not provided for in Budget*

Expenditure proposed to be provided for : -	on account	{ Major head Minor head Detailed head
Rs. of (a)		
o		
Amount proposed to be spent during current year	...	Rs.
A mount proposed to be spent during future year	...	Rs.

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal (a)	Actual expendi- ture up to date of the proposal.	Amounts as in the sanctioned estimate	Amounts as they will stand after re-appre- priation.
	Rs.	Rs.	Rs.
(1) Heads under which the proposed expenditure will fall.			
Total			
(2) Heads under which it is proposed to reduce the grants.			
Total.			

(a) Here enter full description, mentioning the department, office or officer concerned.

(b) The same detail must be shown as provided in the Budget Estimate, as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE. - 1 Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

2 Column 3 should always show the amounts as in the Budget Estimate, but all re-appropriations sanctioned during the course of the year and up to the date of the application should also be exhibited in the column by means of plus or minus figures with explanatory notes

3. The estimates referred to are the Budget and not the Revised Estimate. The Revised Estimates must never be referred to in this application.

FORM 124.

(SEE CHAPTER 23 ARTICLE 941.)

Form of Proceedings sanctioning Re-appropriation of Funds.

N. B.—This form should be used only when the sanction of Government in the Finance Department is not required for the re-appropriation; a copy of this statement should be sent to the Finance Department and the Account Officer as soon as the re appropriation has been sanctioned.

..... department or office.

Demand, major, minor and sub-heads of account and sub-heads of appropriation. (1)	Appropriation and progress of expenditure.				Reasons justifying proposals. (6)
	Amounts as in the sanctioned estimate (2)	Actual expenditure up to date (3)	Probable expenditure during remainder of the year (4)	Amount of additional appropriation required or available for reappropriation. (5)	
Heads of estimate proposed to be increased.					
Heads of estimate proposed to be reduced.					

Dated.....111.

NOTE.—Column (2) should always show the amounts as in the Budget Estimates; out all reappropriations from or to the Sub-head of appropriation and additional or supplementary grants under it sanctioned by competent authority, up to date should be entered by means of *minus* or *plus* figures with explanatory notes indicating the authority for the sanctions.

FORM 125.

(SEE CHAPTER 23 ARTICLE 941.)

Form of Application for re-appropriation of Funds.

N. B. —Separate statements should be submitted for voted and non-voted expenditure. The statement relating to voted expenditure should *not* relate to more than one demand for grant.

Demand, major, minor and sub-heads of account and sub-heads of application (1)	Appropriation and progress of expenditure.				Reasons for increase or reduction. (6)
	Amount as in the sanctioned estimate. (2)	Actual expenditure up to date. (3)	Probable expenditure during remainder of the year. (4)	Amount of additional appropriation required or valuable for reappropriation. (5)	
Heads of estimate proposed to be increased.					
Heads of estimate proposed to be reduced.					

NOTE.—Column (2) should always show the amounts as in the Budget Estimates; but all re-appropriations from or to the sub-heads of appropriation and additional or supplementary appropriations under it sanctioned by competent authority up to date of the applications should also be entered in this column by means of *minus* or *plus* figures with explanatory notes indicating the authority for the sanctions.

